Government of Madras.

MUNICIPAL ACCOUNT CODE.

ISSUED UNDER THE AUTHORITY OF GOVERNMENT.

SECOND EDITION.

Reprint—Corrected to 31st December 1916.

MADRAS:
PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

[PRICE, 3 *rupees* 8 *annas.*] 1917. [5 *shillings* 3 *pence.*]

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PREFACE TO THE SECOND EDITION (REPRINT).

THE present edition of the Municipal Account Code is a reprint of the second edition embodying all corrections with reference to Government Orders received in this office up to the end of December 1916.

FORT ST. GEORGE,
3rd May 1917.

A. NEWMARCH,
Accountant-General.

PREFACE TO THE SECOND EDITION.

THE second edition of the Municipal Account Code is mainly a reprint of the first edition with all corrections up to April 1910 embodied in it.

2. The numbering of the articles has been maintained; but the following modifications have been made:—

(1) The list originally given under article 69-B has been separated as an appendix to the Code.

(2) The order of the appendices has been revised.

3. To facilitate reference an index has been added to this edition.

4. All questions regarding the interpretation of the rules or errors or omissions in this Code should be addressed to the Examiner of Local Fund Accounts, to whom the duty of keeping the Code up to date has been entrusted. Addenda and Corrigenda slips will as usual issue from time to time.

FORT ST. GEORGE,
6th July 1910.

L. E. PRITCHARD,
Accountant-General.

PREFACE TO THE FIRST EDITION.

THE Municipal Account Code is an entirely new compilation issued for the guidance of District Municipalities in the Presidency. It will come into force on the 1st April 1901, and will supersede all previous orders and rules on the matters dealt with in it. The procedure laid down is generally that followed at present, but, as explained below, it has been somewhat modified with regard to the matters mentioned :—

Assessment.—No uniform procedure is followed at present in regard to the assessment of the different taxes, and no regular assessment registers are maintained. This has now been prescribed in chapter II for all the taxes and in chapter V for license, etc., fees. Assessment lists have been prescribed in all cases. These lists after sanction will form assessment registers.

Monthly Revision List.—Bill collectors or other out-door officers will be required to submit, in a prescribed form, monthly lists of all revisions necessary in the assessment registers (articles 75 and 76).

Demand Registers.—The form of the registers for house and land tax has been changed with a view to make a substantial reduction in the scriptory work. The new form provides in one volume for the record of the demand, collection and balances for five years, which is the period prescribed in the Act for a general revision. The names and other particulars of the assessees will not have to be transcribed every year, as at present, into a new register. The form also provides for the record of the collection of arrears during the first twelve months after the year to which they relate. This will obviate the necessity of transcribing, as at present, the particulars of all arrears into the arrear demand register at the end of the year of demand (article 112).

Mutation Register.—At present there is no means of verifying the total demand of any year with that of the previous year and there is no means also of ascertaining whether all changes in the

demand sanctioned by proper authority have been noted in the demand registers or not. A new register has been prescribed for this purpose (article 117).

Arrear Demand Register.—The form of this has been changed. Arrears will be entered in it twelve months after the end of the year to which they relate, except in the case of license fees. After they have been once entered in this register, it will not be necessary to transcribe them into other registers at the end of every year as at present. Their recovery will be watched by means of this register till they are either fully recovered or written off (article 128).

Register of Revenue-yielding Properties and other Sources of Income.—This is a new small register prescribed to guard against any items of municipal revenue being left out of account altogether.

Issue of Bills.—A definite procedure has been laid down for the preparation and issue of bills (article 134) and the scrutiny over collections (article 141).

Warrants.—The present procedure of cancelling the original bill and preparing a fresh bill with the warrant fee included involves an unnecessary amount of extra labour both to the municipal establishment as well as to the auditors. The procedure has therefore been altered. Every warrant will have attached to it a printed receipt for the prescribed fee of 2 annas. This, together with the original bill, will serve the purpose of the new bill hitherto issued (article 153). The collection of warrant fees will be noted in the warrant register alone and not, as at present, also in the demand registers of the tax concerned (article 148).

Licenses for Vehicles and Animals.—A form has been prescribed for the half-yearly assessment lists now submitted, so that they may serve as demand registers also (articles 169 and 170). Bills are at present issued for the recovery of this tax in some cases when, as also in cases of recoveries by the issue of warrants, receipts on these bills are given to the parties and they are also required to obtain separate licenses from the office. This procedure has been changed. License fees should always be paid in the office except when warrants are issued for their recovery, when a special license

will be attached to the warrant and can be handed over by the officer entrusted with the execution of the warrant if the amount is paid to him (article 171).

Licenses for trades, etc.—At present, the licenses for each kind of trade are recorded separately and in some municipalities, the form of license is also different for different trades. The new register provides for the record of licenses for all kinds of trades simultaneously in chronological order classified according to the trades concerned. The same form of license will be issued in all cases. If it is considered necessary to supply the licensee with a statement of the conditions subject to which the license is granted, the conditions will be printed separately and supplied to the parties concerned (articles 175 and 176).

Service Register.—This has been substituted for Leave Register (article 37).

Accounts.—The cash and account branches of every municipal office will be kept distinct from each other under distinct officers (article 57). Each will prepare its accounts, independently of the other and a reconciliation will be made at the end of the day. The shroff, who will be in charge of the cash branch, will maintain only a chitta (article 389), while the accountant in charge of the account branch will maintain a cash book and three subsidiary registers, one for licenses for animals, vehicles and carts, one for licenses for dangerous and offensive trades and one for miscellaneous receipts (article 395). Bill collectors will make remittances to the shroff entering at the same time the details of their collections in challan registers to be maintained in the office (articles 386 to 388). The total for each bill collector will be entered in the chitta on receipt of the money, while the daily grand total of each challan register will be entered in the cash book from the challan registers. As regards other receipts at the municipal office, they will be entered in the chitta by the shroff item by item on receipt of the money and will at the same time be entered in the account branch in the subsidiary register concerned. At the end of the day, the totals of the subsidiary and challan registers will be made and posted in the cash book. A classified abstract showing side by side the figures of the twelve months

against each head has been substituted for the present ledger of receipts and payments. It will be posted in regard to receipts from the challan registers and the subsidiary registers. This will obviate the necessity of making daily postings as at present. The method of preparing the monthly and annual accounts has been very much simplified (articles 399 and 404).

Petty Cash Book.—Amounts drawn by means of cheques in favour of the Chairman himself for disbursement are not to be entered as at present as receipts in the general cash book in which they are shown as payments on the issue of the cheques. A separate petty cash book will be maintained for accounting for them (article 405).

* * * *

MADRAS,
22*nd February* 1901.

W. DOBBIE,
Accountant-General.

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THE MUNICIPAL ACCOUNT CODE.

CHAPTER I.—GENERAL.

Budget.

1. An annual estimate of the anticipated receipts and proposed expenditure of the municipality during the next financial year under all the heads shown in Appendix A should be prepared in December every year in Form No. 1 accompanied by the subsidiary statements detailed below :—

Note to Statement I showing the rates at which taxes, tolls and license fees are levied.

- I-A. Statement showing the funded capital and the estimated receipts and payments of endowments entrusted to the Municipal Council.
- II-A. Statement showing the details by works of the budget estimate of expenditure on public works.
- II-B. Statement showing the details of the scale of municipal establishments provided for in the budget.
- IV-A. Demand, collection and balance statement as estimated to stand at the end of the year—current—in Form No. 2.
- IV-B. Demand, collection and balance statement as estimated to stand at the end of the year—arrears—in Form No. 3.
- VI. Statement showing the comparison of the revised estimates of receipts and charges for the current year under all the heads with the actuals of the first eight months of the year and those of the last four months of the previous year.
- VIII. Statement showing the account of the loans as estimated to stand at the end of the next year.
- XIV. Statement showing the revenue and expenditure from the lighting tax.
- XIV-A. Statement showing the revenue and expenditure from water and drainage tax in the form annexed to G.O. No. 902 M., dated 11th May 1906.

2. The estimates will be prepared in accordance with the rules governing the preparation of budget estimates of public income and expenditure and any special orders passed by Government in that connection.

3. The estimates after they have been passed by the council should be forwarded so as to reach Government on or before the 1st January without any covering letters save in very exceptional cases. The explanations of important variations between the revised estimates of the current year and the budget estimates for the ensuing year should be recorded on the right hand pages of Form No. 1 which will be left blank for the purpose. The variations between the budget and revised estimates of the current year should be explained in the last column of statement VI. The municipal funds should be appropriated during the ensuing year only in accordance with theestimates as approved and passed by Government, subject to such transfers and additional allotments as may be sanctioned from time to time by competent authority.

4. In preparing the budget, provision should be made for what is expected to be paid during the year and not for the liability likely to be incurred within the year. All existing liabilities, which cannot be liquidated before the commencement of the year for which the budget is being prepared, must also be ascertained and provided for.

4-A. Extracts from statements I, II, II-A (parts I and II) and II-B relating to the following items should be furnished to the officers named against them :—

Education	The Director of Public Instruction through the Inspector of Schools.
Medical services	The Surgeon-General.
Vaccination, registration of births and deaths and sanitation.	The Sanitary Commissioner.
Water-works	The Sanitary Engineer.

These officers should also be similarly furnished with details of the provision made in the revised estimate for the construction of buildings relating to their departments.

Allotments and Transfers.

5. Municipal councils are competent to sanction additional allotments from the balance and transfers under the same major head or from one major head to another without reference to Government provided that—

(i) no single allotment or transfer exceeds—

(*a*) Rs. 500, in the case of councils whose average income does not exceed Rs. 30,000,

(*b*) Rs. 1,000, in the case of councils whose average income exceeds Rs. 30,000 but does not exceed Rs. 50,000, and,

(*c*) Rs. 2,000, in the case of councils whose average income exceeds Rs. 50,000 ; and

(ii) no additional allotment is sanctioned if it would leave the council without an adequate balance for the rest of the year.

For the purposes of this article the average income shall be calculated in the manner indicated in section 39-A (2) of the Madras District Municipalities Act, 1884.

Subject to the limitations prescribed by the above provisos, municipal councils may sanction additional allotments of funds out of actual increases which may be found to exist in the opening balances over and above the figure shown in the budget estimate, as well as out of the budget closing balances of the year and, subject to the provisions of article 385, out of loans and contributions for special objects. Credit, however, should not be taken for this purpose without the special sanction of Government for increases of current revenue (other than loans and contributions for specific purposes) over and above the figures as estimated in the budget.

6. Applications for allotments and transfer of funds in excess of the limits specified in the preceding article should be submitted to Government for sanction in Forms Nos. 4 and 5, respectively.

6-A. If particular allotments are found to have been exceeded without causing any excess over the total allotment, the excesses may be dealt with by the Municipal Council, provided that the excess under any major head

does not exceed 5 per cent of the year's allotment under that major head. Other excesses should be reported to Government with a suitable explanation.

If at the end of the year the total allotment of the year is found to have been exceeded, a special report should be submitted to Government stating the reasons why the excess could not be foreseen during the course of the year, and the sanction of Government obtained for the admission of the excess expenditure.

Explanation.—In this article, the expression "allotment" means the allotment sanctioned in the budget, as revised with reference to the transfers and additional allotments subsequently made under competent authority.

7. No formal allotment of municipal funds is necessary to meet a new item of expenditure from savings in the same minor head of the budget, or in the case of unspent balances of special Provincial grants made for specific purposes, to meet expenditure for those purposes.

8. All allotments and transfers sanctioned after the budget estimate has been passed by Government as well as alterations made by Government in passing the budget estimate should be noted under the initials of the Chairman or Secretary in the office copy of the budget estimate retained for use in the Municipal office against the head concerned with a note of the authority sanctioning it, the amount being added to or deducted from the original estimate by a + or — entry in red ink.

Classification of Transactions.

9. No change shall be made in the prescribed list of major and minor heads of account without the consent of Government, and the same headings shall be used in all accounts prepared or issued by a municipality. Appendix A shows the major and minor heads of account.

Administration Report.

10. A report on the administration of the Municipality in each financial year shall be prepared and submitted in time to reach the Government not later than the 1st June in the succeeding year accompanied by a statement showing the transactions both for the year under report and the previous year under the heads prescribed for the budget estimates. It shall be accompanied by the following subsidiary statements :—

NOTE to Statement I showing the rates at which taxes, tolls and license fees are levied.

NOTE to Statement II. Statement of assets and liabilities of the Municipality at the end of the year.

I-A. Statement of accounts of endowments entrusted to Municipal Councils.

II-A. Details of expenditure on public works.

III. Abstract of deposit account.

IV-A. Demand, collection and balance statement—current.

IV-B. Demand, collection and balance statement—arrears.

Appendix A to statements IV-A and IV-B showing particulars of warrants issued.

Appendix B to statements IV-A and IV-B showing prosecutions instituted.

V-A. Statistics of municipal schools.

V-B. Statement showing the statistics of aided schools.
VII. Statement of tolls.
VIII. Statement of loans.
IX. Statement showing the incidence of house-tax.
IX-A. Statement showing the incidence of tax on arts.
X. Constitution of council.
X-A. Statement showing particulars of elections.
XI. Statement showing information regarding markets, houses served by private scavenging agency, number of latrines, lights, etc.
XII. Statement showing particulars regarding treatment of patients.
XIII. Statement showing statistics of vaccination, births and deaths.
XIV. Statement showing the revenue and expenditure from the lighting tax.
XIV-A. Statement showing revenue and expenditure from water and drainage tax.
XV. Memorandum of investments.
XVI. Statement showing the expenditure from the special grants received from Provincial funds.

Educational statements I and II furnished by the Educational authorities.

Note—Chairmen of Municipal Councils should submit to Government as enclosures to Administration reports copies of remarks, if any, made by Heads of Departments, such as the Director of Public Instruction or the Surgeon-General, in regard to particular Municipal institutions visited by them during the year under report.

Records.

11. All accounts and registers shall, as far as possible, be maintained in English. All books of account and registers shall be substantially bound and paged before being brought into use, and no accounts shall be prepared on loose sheets or in loosely bound volumes.

Alterations in Documents.

12. All corrections and alterations in accounts shall be neatly made in red ink and attested by the initials of the Chairman, Vice-Chairman or Secretary. Similarly, all alterations and corrections in a bill shall be duly authenticated by the drawer. *Erasures shall on no account be permitted in* registers, statements, vouchers, or accounts of any description.

Transactions with Treasury.

13. All sums received on account of the municipal fund shall be lodged into a Government treasury or a branch of the Presidency Bank carrying on the banking work of Government.

14. All moneys received on account of the municipality shall be remitted intact to the treasury daily, or in the case of small municipalities situated at a distance from the treasury as often in the week as can be conveniently managed. Sums received shall on no account be appropriated towards expenditure. All payments out of the municipal funds shall be made by cheques drawn upon the treasury or branch bank in which the municipal funds are lodged. Such cheques should be signed by the Chairman or, in his absence, by any two Municipal Councillors duly authorized by him in his behalf or the Secretary, if the power to sign them has been delegated to him.

Provident Funds, Deposits and Endowments.

15. Funds held by the Municipal Council as Provident Funds, deposits and endowments as well as those raised by loans or contributions for special purposes must on no account be used for the general purposes of the municipality.

Note.—In all cases in which it is proposed to make over to municipalities any endowment or trust, the formalities prescribed by the Charitable Endowments Act VI of 1890 should be invariably observed in order to render the transfers valid in law and to avoid the contingency of disputes arising in the future. Accordingly, in all such cases applications should be obtained from the donors under sections 4 and 5 of the Act (VI of 1890) and submitted to Government who will then vest the property in the usual course in the Treasurer of Charitable Endowments and settle a scheme for the administration of the trust by the municipality concerned.

Creation of Appointments.

16-A. Ordinary municipalities have been classified into six groups according to their income and population. The following maximum scales and limits have been fixed under the various heads of establishment, within which Municipal Councils may make appointments on their own authority, provided that provision has been made in the budget and approved by Government. The power of appointment will, however, be subject to the requirements of article 24 of the Municipal Account Code as regards sanction and qualifications. Where no provision is made in the budget but (*a*) the proposed revision is within the scale laid down below, and (*b*) the cost of such revision can be met by re-appropriation from other heads of expenditure or by allotment from the closing balance under general funds without reducing the balance to less than 5 per cent of the ordinary receipts, the sanction of the Collector of the district is sufficient, but all such cases should be reported for the confirmation of the Government in the next annual administration report.

GROUPS.

Group I—(Income over Rs. 2,00,000 ; population 1,00,000)—
Madura and Trichinopoly.

Group II—(Income over Rs. 1,00,000 ; population 50,000)—

Calicut,	Coimbatore,
Kumbakōnam,	Cocanada, and
Tanjore,	Negapatam.
Salem,	

Group III—(Income over Rs. 75,000 ; population about 35,000)—

Vellore,	Masulipatam,
Cuddalore,	Bellary,
Conjeeveram,	Palghat,
Rajahmundry,	Tinnevelly,
Guntūr,	Tuticorin,
Bezwada,	Vizagapatam, and
Ellore,	Mangalore.

Group IV—(Income over Rs. 50,000 ; population about 25,000)—

Nellore,	Tellicherry,
Palamcottah,	Cuddapah,
Vizianagram,	Kurnool,
Adōni,	Berhampur, and
Māyavaram,	Dindigul.

Group V—(Income over Rs. 30,000; population about 20,000)—

Cannanore,	Chicacole,
Cochin,	Tenali,
Srirangam,	Nandyal,
Mannārgudi,	Periyakulam,
Chidambaram,	Tiruvālūr, and
Tiruvannāmalai,	Karur.
Erode,	

Group VI—(Income under Rs. 30,000)—

Gudiyāttam,	Ongole,
Srīvilliputtūr,	Chingleput,
Anakāpalle,	Tiruppattūr,
Vāniyambādi,	Walajapet,
Parlākimedi,	Bimlipatam,
Tirupati,	Hospet, and
Palni,	Anantapur.

MAXIMUM SCALES AND LIMITS.

(1) *Grant I, (a) General Public Works Staff—Maximum Scales.*

Group I—
One Engineer, Rs. 200—300.
One Overseer, Rs. 40—60.
Maistris on not more than Rs. 20, at rate of one for every 20 miles of road.
One Clerk, Rs. 20—25.
One Draftsman, Rs. 20—25.

Group II—
One Engineer, Rs. 150—200.
One Clerk-draftsman, Rs. 20—25
One Overseer, Rs. 30—40.
Maistris, Rs. 20, at rate of one for every 20 miles of road.

Group III—
One Supervisor, Rs. 80—120.
One Clerk, Rs. 20—25.
Maistris, Rs. 20, at rate of one for every 20 miles of road.

Groups IV and V—
One Overseer, Rs. 50—70.
Maistris, Rs 20, at rate of one for every 20 miles of road.

Group VI—
One Overseer, Rs. 30—40.
Maistris, Rs. 20, at rate of one for every 20 miles of road.

General limit.—Total cost of staff including menials not to exceed 20 per cent of the normal expenditure on public works.

(b) *Drainage and Water-works Staff—General limit.*—Total cost of staff not to exceed 25 per cent of receipts from water and drainage taxes.

(2) *Grant II, Elementary Schools—Maximum Scales.*—The scales laid down in the Educational Rules.

(3) *Grant III (a), Medical Staff—Maximum Scales—Assistant and Sub-Assistant Surgeons.*—As fixed by Government in accordance with the Civil Medical Code.

Midwives and Compounders.—On the scales laid down in the Civil Medical Code.

Clerks.—One on Rs. 20 in each head-quarter hospital or hospital where 500 in-patients and 40,000 out patients are treated annually.

Ward Attendants.—One for every six in-patients on the daily average.

General limit.—Total cost including menials not to exceed Rs. 25 per annum per patient on the daily average (of both in-patients and out-patients).

(b) *Vaccination Staff—Maximum Scales.*—One for every 25,000 of the population, on Rs. 15—1—35 (or on Rs. 25—1—45, if a qualified sanitary inspector with vaccination training).

(c) *Registration of Births and Deaths—Maximum Scales—Registrars.*—One for every 20,000 of the population on Rs. 15—1—25.

Superintendent.—One on Rs. 25—1—30 in Groups I and II.

(d) *Conservancy Establishment.*—The appointment of health officers will be regulated by the terms of G.O. No. 457 L., dated 14th March 1913, and of the other conservancy establishments by G.O. No. 760 M., dated 16th April 1914.

The employment of Health officers in the following municipalities is sanctioned by Government :—

Madura and Trichinopoly.	First class 300—20 (annual) 500	Conveyance allowance Rs. 25 per mensem.
Ootacamund, Tuticorin, Calicut, Cocanada, Rajahmundry, Salem, Tanjore and Negapatam	Second class 150—10 (annual) 300.	

The Councils will bear a fourth of the cost of these officers, the balance being met from Provincial funds.

Note.—The pensionary contribution should not be taken into account in calculating the three-fourths cost payable by Government.

Maximum Scales.—(i) *Sanitary Inspectors and Assistant Inspectors.*—One for every 10,000 of the population on the scales suggested in G.O. No. 901 M., dated 9th June 1911.

(ii) *Maistris.*—One on Rs. 10 for every twelve menials.

(iii) *Totis.*—One for each public latrine, and one for every 1,000 of the population without latrine accommodation and one for every 40 houses served by private scavenging agency.

(iv) *Sweepers.*—One for every 1,000 of the population.

(v) *Cart-men.*—One per cart.

(4) *Grant IV,* (i) *Lighting Establishment—Maximum Scales.*—One lamp-lighter on Rs. 10 per mensem for every thirty lights and one inspector on Rs. 20 for ten lighters. For kitson and other incandescent lights, one lighter on Rs. 20 for every ten lights.

(ii) *Markets, Slaughter-houses and Cart-stands—General limit.*—Maximum expenditure on establishment under each of these heads to be 10 per cent of the receipts.

(iii) *Avenues, Travellers' Bungalows and Public Gardens.*—Maximum pay to be Rs. 10 for each servant employed.

(5) *Grant V*, (i) *General Office Establishment—Maximum Scales*—

Group I—

One Secretary (or paid Chairman).

One Manager, Rs. 80—120.

Seven Accountants (including Shroff)—(1) Rs. 40—50, (2) Rs. 30—40, (3) Rs. 25—30 and (1) Rs. 20—25.

Seven Clerks (including Typist and Record-keeper)—(2) Rs. 30—40, (2) Rs. 25—35 and (3) Rs. 20—25.

Group II—

One Secretary
One Manager, Rs. 50—60 } or one Manager, Rs. 80—120.

Three Accountants—(1) Rs. 30—40, (1) Rs. 25—30 and (1) Rs. 20—25.

Five Clerks—(1) Rs. 40—50, (1) Rs. 30—40, (1) Rs. 25—30 and (2) Rs. 20—25.

Group III—

One Manager, Rs. 60—80.

Three Accountants—(1) Rs. 25—35 and (2) Rs. 20—25.

Four Clerks—(1) Rs. 30—40, (1) Rs. 25—30 and (2) Rs. 20—25.

Group IV—

One Manager, Rs. 40—60.

Two Accountants—(1) Rs. 25—30 and (1) Rs. 20—25.

Three Clerks—(1) Rs. 25—30 and (2) Rs. 20—25.

Group V—

One Manager, Rs. 40—60.

One Accountant, Rs. 20—30.

Three Clerks—(1) Rs. 25—30 and (2) Rs. 20—25.

Group VI—

One Manager, Rs. 30—40.

One Accountant, Rs. 20—30.

Two Clerks—(1) Rs. 25—30 and (1) Rs. 20—25.

General limit.—Total expenditure on office establishment including peons and menials not to exceed five per cent of the normal income.

(ii) *Collection Staff—Maximum Scales.*—

One Bill Collector on Rs. 15 per mensem for every Rs. 5,000 of tax to be collected;

One Tax Clerk on Rs. 25 per mensem for every two bill collectors; and

One Warrant officer on Rs. 30 per mensem for every five bill collectors.

General limit.—(1) Total cost of the collection staff including peons and menials not to exceed 10 per cent of the taxes collected.

(2) Establishments which have already been duly sanctioned need not be altered if they exceed the limits now laid down, but no alterations outside these limits should be made in future without Government sanction.

(3) Alterations which Councils propose to make within these limits should be exhibited in proposition statements to accompany the budgets in which provision is made for them, with such notes as are necessary to explain that they are within the prescribed limits.

(4) No alterations involving appointments on a pay exceeding Rs. 20 in Educational, Medical, Sanitary or Drainage and Water-works

Establishments should be made without consulting the appropriate departmental authorities.

16-B. Municipal councils are themselves competent to sanction temporary servants on a salary not exceeding Rs. 50 per mensem and for a period not exceeding six months in each case without the prior sanction of any outside authority and subject to the sole condition that a formal report of each such appointment is made forthwith to the Collector of the district. The sanction of the Government is required for all temporary appointments for periods in excess of two years and for all cases in which the cost of the temporary establishment cannot be met either by re-appropriation from other heads of expenditure, or by allotment from the closing balance under general funds without reducing it to below 5 per cent of the ordinary receipts. In other cases, the sanction of the Collector is necessary and sufficient—

(1) for temporary appointments on a salary not exceeding Rs. 50 per mensem when the period of employment exceeds six months but does not exceed two years; and

(2) for temporary appointments on a salary exceeding Rs. 50 when the period of employment does not exceed two years.

All sanctions accorded by the Collector under this article should be reported to Government for confirmation in the next annual administration report.

Note 1.—This power will not, however, extend to the employment of—

(i) temporary establishment for cholera or plague duty for which the sanction of the Collector or the Government, as the case may be, is required under notes 2, 5 or 7 to article 17 or

(ii) establishments the cost of which is partly debitable to Provincial funds.

Note 2.—In sanctioning temporary establishments consisting of sanitary inspectors required on special occasions, such as, fairs and festivals, municipal councils should, as far as possible, adopt the minimum scale of pay approved by Government for sanitary inspectors in G.O. No. 901 M., dated 9th June 1911.

17. In cases of emergency the Chairman can entertain temporary establishments subject to the condition that every such appointment made shall be reported at the next following meeting of the Municipal Council and that the appointment does not contravene any order of the Municipal Council prohibiting the employment of temporary servants for any particular work.

Note 1.—Under the above clause the entertainment of temporary establishments for cholera does not require the sanction of Government.

Note 2.—Chairmen of Municipal Councils are empowered, whenever cholera imminently threatens to attack any municipality, to appoint in each circle of the town an observation staff which shall ordinarily consist of an Inspector, a peon and a toti, and in each division, a Divisional Inspector and an orderly, or such smaller establishment as the Collector may, under the circumstances of the particular occasion, consider sufficient. The orderly should be allowed a jutka or pony to enable him to carry without delay such orders to Circle Inspectors as may be given. The salaries and allowances of this staff should not ordinarily exceed the following rates which in the case of circle and divisional inspectors should be granted only to certificated or qualified sanitary or assistant sanitary inspectors. Whenever qualified men are not available, the old scale of pay Rs. 15 and Rs. 35 should be allowed for the circle and divisional inspectors, respectively:—

	RS.
Circle Inspectors ...	35
Conveyance allowance	15
Circle peon	8
Circle toti ...	7
Divisional Inspector	45
Conveyance allowance	15
Orderly	8
Jutka or pony allowance to orderly	7

Note 3.—All communications from Chairmen of Municipal Councils to the Surgeon-General regarding the posting and withdrawal of medical subordinates deputed specially for cholera work should be submitted through the Collector of the district, and copies of orders passed by the Surgeon-General in connection with such matters should be communicated by him at once to the Collector.

Note 4.—The above scale merely prescribes the ordinary *maximum* pay of the appointments on the special establishment. The salary of permanent Municipal servants deputed to cholera duty should, however, be regulated by the provisions of Article 81 of the Civil Service Regulations, as explained in G.O. No. 384, Financial, dated 16th June 1904.

Note 5.—The Chairman can also employ in the circle in which cholera has occurred (but not in other circles) a preventive staff which shall ordinarily consist of three peons on salaries not exceeding ordinarily Rs. 8, and three toties on Rs. 7, each per mensem, or such smaller establishment as the Collector may, under the circumstances of the particular case, consider sufficient.

Note 6.—The Chairman shall, without delay, report to the Collector the date on which any of the above appointments are made.

Note 7.—The sanction of Government is necessary for the entertainment of temporary establishments for plague duty.

18. Chairmen of Municipal Councils may employ, without the sanction of Government, any servant whose whole time is not given to the municipal service and whose wages do not exceed Rs. 2 per mensem and may debit the payments made to them to Contingencies instead of to Establishment. Likewise the pay of all menial servants whose salary exceeds Rs. 2 but does not exceed Rs. 5 *per mensem* may, if a council so desires, also be drawn on contingent instead of establishment bills, but the powers of sanction in regard to the employment of such servants shall on that account undergo no change. The responsibility for all overpayments to menials in such cases shall devolve on the chairmen as the auditors can be expected to see only that the total sanctioned cost of the establishment *per mensem* is not exceeded.

Proposition Statement.

19. When a change, permanent or temporary, is made or proposed in a municipal establishment, a proposition statement in Form No. 6 showing clearly its financial effect should be submitted to the Municipal Council, Collector or Government as the case may be, with a full explanation of the grounds of the change. If the change would affect only a section of the establishment, the numbers and cost of the other sections may be shown in totals without details, but full particulars must be given for all sections in which any alteration is recommended.

20. Proposition statements are necessary also in the case of establishments that are menial and liable to discharge without any compensation. They need not be submitted in the case of establishments whose rates of salary are to be fixed every month with reference to the monthly collections or otherwise, but sanction must be obtained for the creation of the appointments.

Revision of Establishment.

21. All proposals for the revision of existing establishments, or for the entertainment of new ones other than those included in article 16-A, should be submitted separately from the budget. Every such proposal which requires the sanction of Government accompanied by the usual proposition statement in duplicate and by a full explanation of the grounds on which it is based, should be forwarded to Government through the Collector so as to reach the Secretariat at least three months before the date fixed for the submission of the budgets. The proposals relating to medical services, vaccination and sanitation and water-works should be forwarded

by the Collector through the Surgeon-General, the Sanitary Commissioner and the Sanitary Engineer, respectively. Those relating to education should be forwarded direct, but the Collector should see that they are invariably accompanied by the opinion of the Inspector or Inspectress of schools concerned. The duty of obtaining this opinion will rest with the Chairman.

Full explanation should be given as to the ability of the Council to meet such expenditure if it is of a *recurring* nature from its normal income. In furnishing information on this point the Chairman of the Municipal Council should state specifically whether the expenditure can be met from the normal income of the council without reducing the minimum allotment prescribed for the maintenance of communications or for other special purposes. If this cannot be done, a special explanation must be furnished.

It will be open to Municipal Councils, under the ordinary budget rules, to make provision in their budgets for establishments for which they propose to apply separately for sanction, but the acceptance of such provision in the budget will not authorize the entertainment of the establishments in question. That can only be done after administrative sanction has been separately and specifically obtained. Effect should not ordinarily be given to sanctions, if accorded, until the commencement of the financial year following that in which they are granted. All orders of Government regarding pay, allowances, appointments, etc., of Municipal servants shall, unless otherwise specially ordered, take effect from the date of the Government order sanctioning the same.

One copy of the proposition statement as sanctioned by Government will accompany each such order and this should be carefully preserved for reference at the time of audit.

Additions to Salary.

22. Unless in any particular case it be otherwise distinctly provided, the whole time of a municipal employee must be held to be paid for by the municipality under which he is serving, and he may be employed in any manner required by such municipality within his own branch of duty without claim for additional remuneration, even when the services rendered are such as would ordinarily be paid from other than municipal funds.

Note.—The rules regulating private practice by Veterinary Assistants employed outside the Presidency Town are contained in G.O. No. 2856, Revenue, dated 30th August 1910. Rules 6 and 7 of these rules have reference to local bodies and are detailed below :—

Rule 6.—*Post-mortem* or other examination performed under lawful requisition from a Police officer or Magistrate at veterinary hospitals or dispensaries maintained by Government or by a municipal council or local board shall be free.

Rule 7.—Veterinary Assistants employed by local or private bodies or by private persons will be governed by such rules as may be made for them by their employers with the sanction of Government.

Overtime Allowances.

23. In the case, however, of the mechanics and non-mechanics employed at the water-works pumping station, who are called upon to work in excess of their recognized hours of working, overtime allowances can be granted for extra work performed between 6 P.M. and 6 A.M., at the rate of one-eighth of a day's salary per hour, subject to the condition that a man is not allowed overtime allowances for more than 15 days in a month.

Note.—The Water-works Overseer and the Public Works staff are not considered as mechanics for the purposes of this rule.

Appointment, Fining, Suspension and Dismissal of Municipal Servants.

24. All appointments of medical subordinates shall be made on the recommendation of the Surgeon-General who shall confine his nominations to medical subordinates on the Government establishment, unless, as a special case, the specific sanction of Government has been obtained to the employment of other persons, provided that such sanction shall not be required with regard to the nomination of female medical subordinates.

All other appointments of persons to offices under municipal councils whether permanent or temporary shall, when such appointments carry a maximum salary of Rs. 100 *per mensem* and upwards, be subject to the sanction of the Governor in Council. This rule applies also to promotions to posts carrying a higher rate of salary of persons holding appointments on a maximum scale of Rs. 100 *per mensem* and upwards. In the case, however, of temporary promotions of such persons to higher grades in the same service for a period not exceeding six months, the prior approval of the Collector of the district will be sufficient. It shall be the duty of the chairman to consult—

(i) the Inspector of Schools of the circle before appointing masters to municipal colleges and secondary schools, and the Assistant Inspector of the division before appointing masters to municipal elementary schools, in cases in which the maximum pay of the appointment is less than Rs. 100 and Rs. 50 per mensem ;

(ii) the Director of Public Instruction, in the case of masters on a salary of Rs. 100 and over ; and

(iii) the Sanitary Commissioner and the Sanitary Engineer, in the case of appointments carrying a maximum salary of Rs. 50 or over and relating to sanitary service or special water-works or drainage schemes.

The same procedure shall be followed before promoting persons already employed.

24-A. No person shall be appointed to the post of manager or head accountant of any municipal office on a maximum salary of Rs. 50 *per mensem* and upwards, unless he holds a completed Secondary School-leaving certificate or has passed the Matriculation examination of the Madras or any other University held prior to 1911. But from and after 31st July 1913 no person who has passed the Matriculation examination of the Bombay University held prior to 1911 shall, unless otherwise qualified, be eligible for appointment to either of the above-mentioned posts. In addition to the general educational qualification specified above, the following special test or tests are also prescribed for these posts :—

Manager	Account Test (Lower) as it existed in 1912 and previous years, or Account Test prescribed for 1913 and future years and Translation Test (Lower) in the chief vernacular language of the district.
Head Accountant ...	Account Test (Lower) as it existed in 1912 and previous years, or Account Test prescribed for 1913 and future years.

24-AA. (1) No person shall be appointed to the post of assistant sanitary inspector unless he possesses the following qualifications, namely :—

(*a*) A certificate from the Principal of the Medical College that he has undergone the prescribed course in Physiology, Hygiene and Bacteriological demonstrations.

(b) A certificate from the Commissioner for Government Examinations that he has passed the Intermediate Technical examination in Physiology and Hygiene, or a similar special examination in the same subjects.

Note.—The course required by clause (a) must precede the examination prescribed by clause (b).

(c) A certificate from the Sanitary Commissioner that he can cycle.

(2) No person shall be appointed to the post of sanitary inspector unless he possesses the qualifications necessary for the post of assistant sanitary inspector and the following additional qualifications, namely:—

(i) Either a certificate of having successfully passed the engineer subordinate class at the College of Engineering.

(ii) Or

(a) A certificate from the Sanitary Engineer or the Assistant Sanitary Engineer that he has undergone the prescribed course in minor sanitary engineering; and

(b) A certificate from the Commissioner for Government Examinations that he has passed a special examination in minor sanitary engineering.

Note.—The course required by clause (ii) (a) must precede the examination prescribed by clause (ii) (b).

(iii) A certificate from the Sanitary Commissioner that he can both ride and cycle.

(3) These rules shall not apply to any certificated sanitary inspector, who on the 31st December 1905 held a permanent post as sanitary inspector or as assistant sanitary inspector or as superintendent of a vaccine depot under any local body or as deputy inspector of vaccination in the Madras Vaccination Department or who can prove by extracts from the register of certificated sanitary inspectors maintained in the office of the Sanitary Commissioner that he has within two years previous to that date served any local body as certificated sanitary inspector or assistant sanitary inspector on temporary plague or cholera duty, and that his conduct during that period has been satisfactory.

Note.—The rules prescribing the course of training and examination to be undergone periodically by sanitary inspectors in the employ of local bodies are contained in Appendix G.

24-AB. (1) From and after 1st April 1913, no person shall be appointed to the post of fitter in the water-works establishment of any municipal council unless he possesses a certificate from the President of the Board of Examiners constituted for the purpose, showing that he has passed the examination for a certificate of competency for water-works fitter.

(2) All fitters employed under municipal councils should qualify themselves by passing at either of the first two examinations that may be held under the new rules. For appearance at the first examination, their travelling allowance will be borne by the municipal council concerned.

(3) The rules for grant of certificates of competency for water-works fitters are contained in Appendix H.

24-B. All candidates for permanent employment by Municipal Councils except military pensioners shall be required to produce a certificate of re-vaccination after the completion of the tenth year or should they not have been vaccinated in early childhood of vaccination after reaching the age of ten years. In the event of their having suffered from small-pox before or during their tenth year, it must be certified that they were vaccinated or

re-vaccinated subsequently to their having attained the age of ten. This certificate will not however be required from persons who bear the marks of small-pox and who produce a certificate signed by two respectable householders that to their personal knowledge the individual was attacked with small-pox after he had completed his tenth year.

Such vaccination certificates will not be granted except on the requisition of the Chairman. They may be granted by commissioned medical officers and uncovenanted officers holding appointments as District Medical and Sanitary Officers, Assistant Surgeons, Apothecaries, Sub-Assistant Surgeons and Deputy Inspectors of Vaccination. No person, who has been dismissed from a public situation for recorded misconduct, shall be entertained on a municipal establishment except with the prior sanction of Government. This rule will not apply in the case of servants who, without any imputation of criminality or malversation, have been removed from office merely for neglect of orders, unfitness for particular duties, or from any consideration of expediency.

It is advisable that a certificate of physical fitness without any restriction as to age should also be demanded in the case of all permanent appointments to municipal service except in the case of sweepers and such menial servants.

24-C. The qualifications required for the post of Health officer are as follows :—

First-class Health officer.—A medical qualification registrable under the British Medical Act and a British Diploma of Public Health.

Second-class Health officer.—A minimum qualification of L.M. & S. degree and a certificate of having undergone the practical training prescribed in G.O. No. 1108 L., dated 16th June 1914.

For the rules defining the status and duties of municipal Health officers, see Appendix CC.

25. Subject to the provisions of section 40 (3) of the Act prescribing the consent of the Governor in Council or three months' notice in writing as a preliminary to the dismissal of a Government servant from municipal employ, the chairman of a municipal council shall have power to fine, reduce, suspend, dismiss or remove any servant of such council, but an appeal shall lie to the municipal council in the case of all servants reduced, suspended, dismissed or removed and in cases of dismissal or removal a second appeal shall lie to the Governor in Council if the servant dismissed or removed is one whose appointment requires the sanction of Government. No appeal under this rule may be entertained unless it is preferred within three months from the date of the order of the chairman or the municipal council as the case may be.

The following special provisions, however, apply to the case of medical subordinates whose services have been lent to a municipal council by a local board or by Government and in the case of medical officers of health :—

(i) Before passing any order regarding the punishment of any such officer the chairman shall consult the District Medical and Sanitary Officer.

(ii) A copy of the punitive order passed shall forthwith be communicated to the president of the district board concerned or, if the medical officer is a Government servant, to the Surgeon-General and in the case of medical officers of health to the Sanitary Commissioner and shall not take effect until confirmed by the president of the district board or the Surgeon-General or the Sanitary Commissioner as the case may be.

(iii) If the Surgeon-General or the Sanitary Commissioner sees cause to differ from the chairman's order punishing a Government servant or medical officer of health, he shall report the matter for the orders of Government and the decision of the Government shall be final. There shall also be an appeal to Government in cases where the Surgeon-General or the Sanitary Commissioner confirms a punitive order passed by the chairman, and the appeal time shall in such cases be three months from the date of the confirmation.

Teachers in Government schools, whose services have been transferred with the schools to municipal councils, shall have the same privileges of appeal to Government against an order of suspension or dismissal passed by that body, which they would enjoy if they were still in Government employ.

In the case of all persons in permanent municipal service drawing salaries of twenty rupees a month or more, an enquiry in judicial form should precede an order or recommendation for suspension, reduction from a permanent post, dismissal or removal from service. The charge or charges against the officer whether for inefficiency, misconduct or other ground for dissatisfaction should be reduced to writing and communicated to him in person. The evidence in whatever form received should be brought on record and explained to him and he should be allowed reasonable time and opportunity to rebut the evidence adduced against him and to furnish such explanation in writing as he may have to offer. The orders passed after such enquiry should contain a statement of the charges, a summary of the evidence for and against him and the finding on each charge.

26. *Cancelled.*

Leave, Acting and Charge Allowances.

27. Leave and acting allowances may be granted to municipal employees within the limits prescribed in the Civil Service Regulations or other similar rules for the time being in force as regards Government service. No leave or allowances in excess of those admissible under these rules can be granted without the express sanction of the Local Government.

District Medical and Sanitary Officers will treat municipal servants as public servants and grant them medical or invaliding certificates when sent by the head of their department.

Note 1.—Chairmen of Municipal Councils may, under article 147 (iii) of the Civil Service Regulations, grant, when necessary, to an officer without a substantive appointment who officiates in an appointment the pay of which is less than Rs 100 a month, allowances in excess of half the pay of the appointment without reducing *pro tanto* the leave allowances of the absentee.

Note 2.—Shroffs on pay not exceeding Rs. 15 and bill collectors are not classed as superior servants.

Note 3.—A municipal servant appointed to be in charge of the current duties of an office in addition to his own pay, if the charge in the opinion of the municipal council entails a substantial increase of responsibility and some additional work, be granted a charge allowance to be fixed by the council not exceeding one-tenth of the pay of the office

Note 4.—The pay of permanent municipal servants deputed to temporary posts should be fixed on the principles enunciated in article 78-A of the Civil Service Regulations. Municipal Councils may exercise the powers conferred on a Local Government in that article.

Allowance to Municipal Servants proceeding to the Pasteur Institute, Coonoor.

27-A. Municipalities may, if they desire, adopt with suitable modifications for their own servants and for Government servants lent to them, the

rules printed in the Annexure to Government Order No. 160, Public, dated 3rd February 1913, so far as they relate to the grant of concessions to Government servants proceeding to the Pasteur Institute at Coonoor for treatment, subject to the condition that the concessions granted shall not be greater than those accorded to Government servants.

The charges incurred on this account should be borne by the Municipality concerned and it will be necessary in each case to seek the formal sanction of Government to the charges incurred, as they do not form charges which are debitable, without such sanction, to Municipal funds.

Note.—The rules referred to above are printed in Appendix B.

Casual Leave.

28. Casual leave should not be granted for a longer period than seven days at a time or for more than fifteen days in a year, gazetted holidays and Sundays being excluded from the calculation. Casual leave may be combined in any manner with Sundays and other authorized holidays, subject to the condition that the total period of absence from duty shall not exceed ten days.

The period of absence of a subordinate who is directed by the Chairman to absent himself from his duties in consequence of the prevalence of infectious disease in his house, shall be reckoned as casual leave, but shall not be counted against casual leave that may be due, subject to the conditions laid down in the explanation to note 1, clause (iii), article 332 of the Civil Service Regulations, fifth edition (reprint).

28-A. When Municipal servants who are Volunteers attend camps-of-exercise or rifle meetings with the permission of the Chairman, they will be considered to be on casual leave during the period of their absence from duty ; but such leave shall not count against the casual leave for which a Municipal servant is ordinarily eligible.

29. Paid Chairmen of Municipal Councils are authorized to grant themselves casual leave, previously intimating their intention of doing so, demi-officially to Government.

30. Subordinates of the Medical department and Sanitary Inspectors can, however, be granted casual leave not exceeding ten days at a time or fifteen days in the year.

In the case of subordinates of the Medical Department, whose services have been lent to Municipal Councils, the grant of privilege and casual leave will rest with the Chairman of the Municipal Council, and the grant of leave of other descriptions with the Surgeon-General. But applications for privilege leave by the above-mentioned servants should, before sanction, be duly intimated to the Surgeon-General. Privilege leave should not be granted to medical subordinates in sole charge of hospitals and dispensaries until arrangements have been made to supply their places. In no case should a hospital or dispensary be left in charge of a compounder.

If casual leave is granted to a medical subordinate and no qualified substitute is available on the spot, the hospital or dispensary should be closed till the medical officer's return.

Special Leave Rules for Drivers and Firemen employed by Municipal Councils.

30-A. (1) Privilege leave on full pay to the extent of one month may be granted at any time, provided the applicant has been on duty without

interruption for eleven calendar months. This leave may be accumulated up to two months after twenty-two months' or three months after thirty-three months' uninterrupted service.

(2) Leave on medical certificate on half-pay to the extent of sixty days may be allowed in one calendar year, provided that the illness has not been caused by misconduct. This leave may be granted without prejudice to privilege leave and in continuation of privilege leave or vice versa.

(3) In the case of deserving men, the Chairman may extend the leave on medical certificate admissible under rule 2 to a maximum of six months in one calendar year, provided that the leave granted under this rule and rule 2 is limited to a total of three years in all.

30-B. To enable Sanitary Inspectors to undergo their training and pass the examination, they may be placed on deputation on full pay for a period of not more than ten weeks, their places being filled, if necessary, by the appointment of qualified Sanitary Inspectors. They may be paid travelling allowance at the rates admissible under the Civil Service Regulations to and from Madras and for all journeys made in connection with their training beyond 5 miles from the place of training, provided that the travelling allowance bills are countersigned by the officer conducting the training, the bills being subsequently checked at the periodical audit of the accounts. They may also draw the usual conveyance, horse or bicycle allowance sanctioned to them, provided that they actually maintain such means of conveyance at their own cost during the period of their training. The additional expenditure thus involved may be borne by the local body concerned. Sanitary Inspectors who, owing to failure, have to attend the course and appear for the examination a second time will do so at their own expense and on leave without allowances, if they are not eligible for any other kind of leave, and should they again fail, any increment in their pay to which they may thereafter become entitled shall be stopped. Sanitary Inspectors failing at an examination shall be required to undergo training and appear again for examination only in the subject or subjects in which they have failed at an earlier examination. Sanitary Inspectors who fail to pass the examination three times in succession shall be specially reported to the Sanitary Commissioner for Madras by the local body concerned in order that he may decide as to their fitness to continue in their posts. The decision of this officer will be final.

Note 1.—The exact period of deputation in each case should be determined by the local body concerned in consultation with the Principal of the Madras Medical College.

Note 2.—Such period of deputation will count as service qualifying for increments of pay and leave.

30-C. When candidates who are permanently employed in Municipal service, are selected for the plague inspector's class, their travelling allowance for proceeding to Madras for training and their pay while undergoing training should be met from provincial funds. The general charges connected with the training of plague inspectors, such as the cost of the equipment of disinfecting apparatus and materials should also be met from provincial funds.

Special Leave to School Mistresses.

30-D. Chairmen of Municipal Councils may grant Maternity leave of absence from duty on full pay to Mistresses in Municipal Schools on the principles enunciated in article 288-A of the Civil Service Regulations, for

a period not exceeding two months. Such leave should not be regarded as an interruption of duty within the meaning of articles 246 and 252 of the Civil Service Regulations.

Travelling Allowances.

31. Travelling allowance shall not, without the express sanction of Government, exceed that which would be admissible under the Civil Service Regulations or other similar rules for the time being in force as regards Government service.

31-A. Non-Official Chairmen of Municipal Councils will be paid travelling allowance at the rates admissible to first-class officers under the Civil Service Regulations for journeys made in the course of their official duties, but non-official Chairmen-delegates and Vice-Chairmen will in the same circumstances be treated as second-class officers under the Civil Service Regulations, their daily allowance being fixed at Rs. 3.

Pensions to Servants of Municipal Councils.

32. All members of the pensionable establishment of a Government School employed in such school at the time of its transfer to a Municipal Council will be held to be still rendering service qualifying for pension from Government under article 804 of the Civil Service Regulations, fifth edition (reprint).

33. Other servants of Municipal Councils are not, in any case, entitled to pension as a matter of right, but Municipal Councils may recommend the grant of gratuities, on retirement, to municipal servants who retire after long and good service. Collectors may, on the application of the Municipal Councils concerned, sanction gratuities subject to the following conditions :—

(1) No gratuity is admissible to servants whose labour is purely manual (e.g., a peon or lascar) and who are paid at ordinary market rates, nor to persons who have rendered less than twenty years' service. Pensionable service under Government should not be added to non-pensionable service under a municipal council to make up the twenty years' limit.

(2) The gratuity should not exceed the following scale :—

After a service of not less than 20 but not exceeding 23 years—six months' emoluments.

Do. exceeding 23 but not exceeding 26 years—seven months' emoluments.

Do. exceeding 26 but not exceeding 30 years—eight months' emoluments.

Over 30 years' service—nine months' emoluments.

(3) If the Collector does not agree with the resolution of the Municipal Council recommending the gratuity he should refer to Government.

In exceptional cases of less than twenty years' service the orders of Government should be obtained.

The provident fund being intended to take the place of pension or gratuity, no municipal servant can claim a gratuity in respect of the period of service during which he has been a subscriber to it. But where the period for which a municipal servant has contributed to the provident fund is less than that of his total service, the entire period of his service may be

taken into account for the purpose of calculating his gratuity, the amount of bonus, if any, received from the provident fund being deducted from it and the surplus paid as a net gratuity.

34. The rule in clause (*e*), article 772 (*b*) (iii) of the Civil Service Regulations, fifth edition (reprint), by which the service of medical officers of Government lent to charitable dispensaries or hospitals in British India counts as if it were Government service, applies to service in all dispensaries or hospitals maintained from municipal funds.

Note.—The deputation of a medical subordinate to plague duty or to cholera duty under a municipality, except for duties connected with the treatment of patients in camp or hospitals, should be treated as a transfer to foreign service of the first kind, and pensionary contribution should be paid by the employers in such cases.

35. All servants of Government, other than those referred to in articles 32 and 34 transferred from qualifying service to service under a municipal council are entitled to claim payment by such municipal council of the usual contribution to Government in order to maintain their claim to pension eventually from State funds.

36. No scheme for the establishment of any pension or provident fund under section 43 (vii) of the District Municipalities Act shall be adopted by any Municipal Council without the previous sanction of Government. The rules for the working of Provident Fund Institutions in Municipalities in which the Government has sanctioned the introduction of these rules are contained in Appendix C.

Record of Service.

37. A service register in Form No. 7 shall be maintained in which one or two pages shall be set apart for recording a history of the service of every employee holding a substantive appointment on the permanent establishment of a municipality except menial servants.

38. It shall be kept in the custody of the Chairman or Secretary, whose signature, in regard to the record for every employee, as well as that of the employee himself, shall be affixed at least once in every five years. The service register is a contemporary record of the employee's official life, including leave of every description except casual leave, every period of suspension from employment and every other interruption of service with full details of its duration. Every entry relating thereto shall be written across the page and attested by the Chairman or the Secretary. The Chairman is primarily responsible that every necessary entry is made, especially in regard to leave or suspension, but it is also the duty of each employee to remind the Chairman or Secretary when any entry is necessary and to see that his own service register is properly written up and attested. Service registers shall be introduced and kept up whether rules for the grant of pensions and gratuities have been framed or not.

39. An office order book should also be maintained by every municipality wherein all orders regarding office arrangements, fines, leave, etc., should be recorded under the signature of the Chairman.

Security Deposits of Employees.

40. Securities should be taken from the under-noted classes of municipal servants—

(1) Secretary, when not a Government servant.
(2) Manager or Head Clerk,

(3) Shroff.
(4) Bill collectors.
(5) Overseer and, if the Municipal Council deem it necessary, Engineer or Supervisor.
(6) Store-keeper.
(7) School employees other than schoolmasters entrusted with the collection of school fees, whose collections exceed Rs. 10.
(8) Peons who take remittances to the treasury, if considered necessary by the council.
(9) Generally all employees who have to deal with municipal money or stores.

Note.—The following is an extract from G.O. No. 2197 M., dated 23rd October 1905, regarding the importance of these securities :—

"The special attention of all Chairmen of Municipal Councils is drawn to the necessity of seeing that securities are furnished invariably by all the servants specified in article 40 of the Municipal Account Code. They are requested to examine the sufficiency and validity of the security deposits furnished by the several municipal servants once a year and to report the result to the Collectors of the Districts concerned by the 1st April. Chairmen are also warned of the personal responsibility that may be held to attach to them where security has not been furnished owing to their negligence or carelessness."

41. The amount of security should be fixed in each case by the Municipal Council and should be either in cash, Savings' Bank deposits or Government promissory notes duly endorsed in favour of the Municipal Council. In the case of bill collectors the amount should be sufficient to cover three days' collections when they are heaviest. In exceptional cases, the council may accept payment of the required security by deductions from salary. Such deductions shall be at not less than 10 per cent of the salary or such sum as would make up the security in four years. In such cases personal securities should be obtained until the full amounts of the cash securities required have been recovered, the solvency of the sureties being ascertained from time to time. Municipal and Local Board Debenture Bonds may be accepted as security at the discretion of the Municipal Council at such proportion of the nominal value as it may consider necessary; and except in the case of bill collectors, landed property may also be similarly accepted as security.

42. Personal securities should not be accepted except in the case of municipal servants holding similar positions to that of shroffs in Government service drawing Rs. 25 and less per mensem, but in such a case the penal sum should be double the amount fixed as security.

43. If the security is in cash, the depositor will pay the amount *not* to the Chairman but into the Post Office Savings Bank giving the required notice of the pledging of the deposit in favour of the Chairman under the conditions governing the opening of public accounts. If, however, the security be paid by deductions from salary, the Chairman will himself remit the amount to the Post Office Savings Bank without delay.

44. When Government promissory notes are deposited as security the greatest care should be taken before accepting the notes as security to see that they have been formally endorsed to the intending depositor by the previous possessor, and that, so far as can be ascertained, the sole right to their possession is vested in the person depositing them. Such notes should not be accepted as security unless they have been enfaced for payment of interest at the treasuries in which they are to be deposited, and where there is any doubt as to the regularity of the endorsements, the notes should be sent to the Public Debt Office, for renewal.

44-A. In the case of landed property it should be seen that the property is free from encumbrance, and to ensure this the employees concerned should be required to produce title-deeds or non-encumbrance certificates which should be carefully filed. As regards personal security, steps should be taken periodically to ascertain whether the persons named as sureties continue to be alive and solvent.

45. Security bonds must be drawn up in all cases in one of the model forms given in Appendix D. They should also be signed by the employees and should be executed in such a way as to cover any duty assigned to an employee. The cost of stamp paper and of registering security bonds and all expenses connected with the renewal, consolidation or sub-division of the security documents, must be borne by the depositor, except, when his salary or the maximum salary does not exceed Rs. 15 per mensem, in which case the municipality will bear all such charges.

Note.—The registration of security bonds executed by Municipal servants need not be insisted on in cases where such bonds are not compulsorily registrable under the Indian Registration Act. The matter is left to the discretion of Municipal Councils.

46. All bonds and agreements executed in favour of the municipality should be kept under lock and key in the custody of the Secretary or Chairman with a covering list in which particulars of each new bond or agreement should be entered as soon as it is received duly executed.

46-A. Security deposits are not protected from attachment for civil debts, but such attachment is subject to the lien of the depositors' employers. The Court may direct that the amount of such deposits shall not be paid over to the judgment-debtor and, if the deposits bear interest payable to the judgment-debtor, may further direct that it should be paid to the judgment-creditor as it falls due. The Court, however, cannot order payment or sale of the deposit until it becomes, at the disposal of the judgment-debtor, free from the lien of his employers.

Control of Hospitals and Dispensaries.

47. Civil Surgeons will supervise and control all establishments attached to municipal hospitals and dispensaries. In all professional matters these establishments will be immediately subordinate to Civil Surgeons and receive orders direct from them.

48. All orders from Chairmen of Municipal Councils to medical subordinates attached to their hospitals will be sent through, and in consultation with, Civil Surgeons, except in cases of unusual emergency. In such cases, copies of the orders issued will at once be communicated for the information of Civil Surgeons. Medical subordinates attached to municipal hospitals and dispensaries will not be allowed to correspond with municipal authorities on official matters, except through, and with the consent of, Civi Surgeons.

49. Civil Surgeons will advise Municipal Councils with respect to the appointment of all medical subordinates, compounders and trained nurses.

49-A. In the case of female medical subordinates trained under the Countess of Dufferin's Fund, questions of appointment and discipline and of the general system on which they are to be employed will be submitted through the Surgeon-General for the remarks of the Committee of the Dufferin's Fund before final advice under articles 49 and 25 is tendered by the Civil Surgeon to the Municipal Council or Chairman as the case may be.

50. Civil Surgeons will control all medical expenditure at hospitals, and also check and control indents for medical stores and instruments, with a view to restrain all tendency to wasteful and extravagant demands on the part of medical subordinates.

51. Medical subordinates attached to municipal hospitals will have charge of the hospital books, stores, furniture and other property subject to the direct control and supervision of Civil Surgeons.

52. The subject of dieting the sick will be considered a purely professional duty, subject to the full control of Civil Surgeons, and they will be responsible that the allotted expenditure under this head is not exceeded without a timely reference to Municipal Councils.

53 Municipal Councillors will be entitled to visit their hospitals at all times and to refer to the books and accounts relating to these institutions, with the exception of all records relating to professional matters, such as certificates, histories of cases, prescription books, *post-mortem* registers, etc.

Grants for Educational purposes.

54. All moneys expended by Municipal Councils on grants-in-aid must be expended according to the rules of the Grant-in-Aid Code, which shall have the force of rules framed under sections 118 (ii) and 250 (*f*) of the Madras District Municipalities Act.

N.B.—General contributions ordered for any educational service benefiting the Presidency generally, or a certain portion thereof do not come within the operation of this rule.

54-A. Under the Grant-in-Aid Code, teaching grants on behalf of elementary schools in municipal areas are payable from municipal funds as far as available, and the balance of grants are paid from Provincial funds direct.

Immovable Property vested in or belonging to Municipal Councils.

55. No immovable property vested in or belonging to a Municipal Council shall be transferred by sale, mortgage, exchange or otherwise than by lease for any period not exceeding seven years without the sanction of the Governor in Council when the value of the property exceeds Rs. 250 and without the sanction of the council in other cases. A list of such immovable property will be kept in Form No. 8. The original cost of the property or a valuation made by a professional officer as well as the cost of any additions made to it from time to time should be noted in this register. In the remarks column a note may be made in the case of any property which is rented out. Any person acquiring any immovable property from a Municipal Council by sale, mortgage, exchange or otherwise shall pay to Government such assessment or ground-rent, as the case may be, as the Collector may determine to be payable in respect of that property. The assessment or ground-rent should be fixed *before* the sale or transfer and will be liable to periodical revision.

Facsimile Stamp and Council's Common Seal.

56. The facsimile stamp should always be kept in the personal custody of the officer whose signature it represents and should never be used except *in his presence* and actually in his *sight*. The Council's common seal should

also be kept in the personal custody of the Chairman or Secretary and should be only used in their presence. (See article 134.)

Cash and Account Branches.

57. The Cash and Account branches of each Municipal office shall be kept distinct from each other and under distinct officers who will be termed, respectively, shroff and accountant. In no case shall the same person compile the municipal accounts and receive the collections on account of the rates and other municipal income. In municipalities where there is no separate accountant, his duties should be performed by the Manager.

Forms.

58. All forms prescribed in this code except forms 1, 2, 3 and 64 will be printed and supplied to the municipalities by a Central Press at Madras under the orders of the Examiner of Local Fund Accounts, on indents sent to him. In urgent cases the indents may be sent direct to the Press concerned. No other form should be introduced without the previous sanction of the Examiner of Local Fund Accounts. Indents for Form No. 64 (Cheque books) should be prepared separately and submitted to the Examiner of Local Fund Accounts for compliance.

The following are the forms printed and supplied by the Superintendent, Government Press, on indents made to him free of cost or on payment as the case may be :—

A.—Free of cost.

(1) Administration report forms.
(2) Budget forms (includes 1 to 3 of Municipal Account Code).
(3) Letter forms to Government.
(4) Forms prescribed under the plague regulations other than plague passport registers.

B.—On payment.

(1) Monthly return of vaccination.
(2) Register of births.
(3) Register of deaths
(4) Plague passport registers.
(5) Forms detailed in the appendix to G.O. No. 910 M., dated 2nd June 1908, which relate to sanitation, vaccination, vital statistics, and water-works, and which will be printed under the supervision of the Sanitary Commissioner or the Sanitary Engineer as the case may be.
(6) Special Fund forms required by the Municipalities in Malabar district for the use of pound-keepers.
(7) Standardized Veterinary Forms.

Note.—The indents for these forms should be sent to the Superintendent, Civil Veterinary Department. The Superintendent, Civil Veterinary Department, will send a consolidated indent together with a distribution list through the Stationery office to the Superintendent, Government Press, who will then arrange for the supply of the forms direct to the several institutions.

59. The indents for forms should ordinarily be limited to the actual requirements of a year. They should be in Form No. 111. In the case of bills for taxes, the number of each kind of forms to be indented for, shall be calculated with reference to the total number of assessments in the respective demand registers and to the supplemental items that may be

expected in the course of the year, and the Press should be specially instructed to print the half-year or half-years for which the forms are required as also consecutive numbers on the forms required for each kind of tax. The numbering of the bills shall be separate for each half-year in the case of private scavenging fees and profession tax. Indents for such forms shall also be for even hundreds, any unutilised bills being cancelled at the close of the year.

60. In regard to license forms, there should be separate series of printed numbers for each kind of form, the numbers running consecutively for the whole year, and the indent for these should be made with reference to the number of licenses issued in the previous year as well as the probable number of licenses required for any additional items during the current year and also for collections on account of arrears.

The miscellaneous receipt forms shall bear consecutive numbers for the whole year and the total number required can be roughly estimated with reference to the consumption in the past year.

The warrant forms should also be given serial printed numbers for the whole year.

The particular half-year for which the bill and license forms are required will be printed in the case of tax on arts, buildings and lands and of licenses for bulls or bullocks and carts.

61. All forms of bills, licenses, receipts, etc., shall be kept under lock and key in charge of the Secretary (or Manager of the office if there is no Secretary), who will be held personally responsible for them.

62. A stock account of all forms including toll tickets, etc., printed locally should be maintained in Form No. 9 to show the number of forms of each kind received from the Press, the number issued for use from time to time and the balance in hand. When new supplies are received, the issues up to the date should be totalled, the balance struck and the new supply added to the balance so as to show the total quantities available for issue under each head. Invoices advising supply should be separately filed and produced in support of the entries when called for. The stock in hand should be verified and certified to at the end of every half-year by the Chairman or a Councillor. He will at the same time have all unused forms which are not to be used in the second half-year cancelled and the signature portions clipped off and record a certificate showing the number of forms so cancelled on the books concerned. The printed machine numbers of different forms issued should also be noted in the remarks column of the stock account against the entry of issue of the form.

63. Bill, license, receipt or warrant forms should be stamped with the Chairman's facsimile stamp and the Council's seal only after they have been written out completely. Blank forms should on no account be stamped with either the Chairman's signature or the Council's seal.

Note.—There is no objection in municipalities having no Secretary, to a limited number of license forms for vehicles and animals being stamped with the Chairman's signature and the council's seal beforehand as the amount of tax payable in each case is printed on the form.

63-A. Contracts for printing work (other than account forms) may be entered into by Municipal Councils without reference to any outside authority, if they extend only to one year, but subject to check of the rates by the Treasury Deputy Collector and approval by the Collector if they are for two years. Where the period of such contract is sought to be extended to a longer term than two years, Municipal Councils should first apply for

the previous sanction of Government, giving a statement of the reasons which render the longer period desirable. Tenders for printing work should be called for by Municipalities in Form No. 9-A and no separate charge shall be payable for "cutting" paper for printing work, as the schedule appended to G.O. No. 843 M., dated 27th April 1914, includes the cost of "cutting" in the impression charges.

Embezzlements.

64. Whenever an embezzlement or loss of municipal money, etc., is discovered, the fact shall be immediately reported by the Chairman to the Examiner of Local Fund Accounts, and when the matter has been fully enquired into a further and complete report shall be submitted of the total sum of money misappropriated or lost, the method in which the embezzlement was effected or the loss caused and the steps taken to recover the money and punish the offenders. The submission of such reports does not relieve the municipality from taking any further action which may be deemed necessary.

Audit.

65. The accounts of the municipality will be examined and audited half-yearly under the orders of the Examiner of Local Fund Accounts, Madras.

66. In auditing the accounts, the auditor shall see that they have been kept in proper form; that the particular items of receipt and expenditure are stated in sufficient detail; and that the payments are supported by adequate vouchers and authority. He shall examine whether all sums received, or which ought to have been received, are brought into account, and also whether the expenditure is such as might lawfully be incurred. He shall disallow such payments as are not authorized by law or competent authority. If any charges appear to him exorbitant or unusual he shall bring them to the notice of Government. He shall see that the Municipal Council does not exceed its power in sanctioning allotments and transfers under article 5 and that the sanctions accorded by the Collectors under G.O. No. 94 M., dated 17th January 1906, etc., are within the powers delegated to them. He shall also ascertain the total unpaid liabilities of the municipality, and also whether these can be met out of the municipal fund when falling due.

Note.—Ordinarily, all personal claims should be audited finally within 18 months of the date of payment, and an Account officer should not, without first obtaining the sanction of the Local Government, issue an order for the recovery from any officer of pay or allowances erroneously drawn more than 18 months before the issue of the retrenchment order, unless the payment has been challenged within that period. The Local Government has the power of remitting disallowances of this nature by Audit offices (vide article 279-A of the Civil Account Code).

67. The Chairman or Vice-Chairman or Secretary shall at the time of audit cause to be produced all accounts, registers, documents and subsidiary papers which may be called for by the auditor to assist him in his investigation.

68. All important defects which may be discovered during the audit and which require the immediate notice of Government shall be detailed in a report which shall be forwarded by the Accountant-General, Madras, to Government through the Chairman of the municipality concerned who shall

be bound to remedy the defects or irregularities pointed out by the Accountant-General, the Examiner of Local Fund Accounts or his Assistant who may conduct the audit. The report should be submitted to the council by the Chairman with such explanations and remarks as may appear to him called for and after approval by the Council it should be forwarded to Government through the Divisional officer and the Collector of the district without any delay.

69. In the case of minor defects, a note of them will be furnished to the Chairman of the Municipal Council by the Assistant Inspector concerned who audits the accounts. The Chairman shall note the steps taken to remedy each of the defects therein pointed out and place his note with that of the auditor before the Council for approval. After approval, both the audit notes and the replies will be forwarded to the Examiner of Local Fund Accounts. The replies with audit notes should be submitted within six weeks from the date of the latter. The Examiner of Local Fund Accounts will submit to Government annually through the Accountant General a consolidated report on the audit of all the municipalities in the presidency showing the defects which have not been remedied or the suggestions which have not been accepted.

Delegation of Powers from Government to Collectors and other officers.

69-A. A list showing the powers under the District Municipalities Act, 1884, and other executive powers exercised by Government which have been delegated to Collectors and other officers is given in Appendix E.

Destruction of Records.

69-B. The list in Appendix F shows the periods at the end of which the several records in the offices of the district municipalities and the offices subordinate thereto may be destroyed. The Chairman or the Secretary in each municipality should give the necessary orders for destruction after personal inspection and the destruction should be carried out in his presence.

A register in which there are several unused pages should not be destroyed simply on account of the expiration of the period prescribed for its retention. In such cases, the unused pages should be utilised instead of opening a new register.

CHAPTER II.—ASSESSMENT OF TAXES.

House Tax.

General Revision.

70. Under section 66 (2) of the Act the assessment books are to be completely revised by the Chairman at least once in every five years. Such revision should be conducted by the Chairman himself or by one or more Councillors deputed by him to carry on the revision in wards other than their own. They may be assisted by special assessors if required. Before commencement of the revision, Assessment Lists shall be prepared duly numbered, in Form No. 10 from the Current Demand Registers showing particulars of the existing assessments of the different houses. The particulars required for the revision of the assessments as shown in the form should then be filled in under the direct supervision of the officers conducting the revision. As defined in section 65 (1) of the Act, the annual value of a building is the gross annual rent at which it might reasonably be expected to let from month to month or from year to year. It should not therefore be determined solely with reference to the estimated cost of the house, but locality and other considerations should also be taken into account. In carrying on the revision, different localities or streets should be taken by turns and their Assessment Lists completed. As soon as the Assessment List for a locality is completed, it shall be submitted to the Chairman for scrutiny and approval unless the list has been prepared by the Chairman himself. The Chairman, after being satisfied with the revision, shall countersign the Assessment List, the total amount of the assessment as revised being written in words and certified to by him. If the Chairman disapproves an assessment, the alteration should be made in red ink and initialled by him.

Note 1.—Taxes on buildings and lands should not be rounded to annas but may be rounded to the nearest even number of pies.

Note 2.—The exemption under section 63 of the Act in favour of buildings used for public, charitable or religious but not residential purposes, extends to buildings used as residence, if the residence is of the essence of the public, charitable or religious purpose. Thus Dharmapātasālas used partly as residence for students depending on the charity are exempt from taxation.

Note 3.—Government buildings or property situated in cantonments are exempt from taxation under the notification of Government of India No. 163, dated 18th November 1881.

Note 4.—In the case of Government buildings not rented as residences, the rental value should be fixed at 7 per cent of their book value, and in the case of those occupied as residences, the rental value should be the 'normal rent' of the building. For purposes of such valuation, the Executive Engineer will communicate the 'Book value' and the 'Normal rent' as fixed for the time being to the Chairman of the Municipality concerned.

Note 5.—Under section 135 of the Indian Railways Act, 1890 (IX of 1890), Railways are liable to pay the various municipal taxes detailed in Appendix I. Any further tax which a municipal council may wish to impose upon a railway administration must be referred separately to the Government of India with a statement of reasons.

71. *Cancelled.*

72. As soon as all the Assessment Lists relating to each ward have been approved by the Chairman, he shall cause to be published, the notice required under section 69, of the date fixed for the hearing of revision

petitions by him. Care should be taken to issue such notice before the commencement of the financial year from which the revised assessments are intended to take effect. He shall also issue in Form No. 10-A the special notices required under section 69-A for all increases in assessments made by the revision and for all houses brought under assessment for the first time.

73. As each revision petition is received it shall be recorded in a special register in Form No. 11, a serial number being given to it. When the petition has been disposed of, the Chairman shall record his decision on the petition as well as in the register, and if the assessment has been altered by him, he shall note the alteration in columns 13 to 15 of the Assessment List with his initials and enter the number of the petition in column 22 if the Demand Register has not been written up already. If this register has however been written up before the disposal of the revision petition, the alteration sanctioned should be noted in the Mutation Register and the Demand Register (articles 105 and 117) but not in the Assessment List.

74. When all the Assessment Lists have been completed and the alterations sanctioned on revision petitions disposed of by that time have been noted in them, they will be bound together in numerical order in one or more volumes and will form the initial record from which Demand Registers will be prepared (article 105).

Special Revision.

75. Under section 73 (1) of the Act, when any building is built, rebuilt or enlarged, such building is to be brought under assessment or the assessment increased, as the case may be, as soon as the building has been completed or occupied, but if the date of completion or occupation, whichever is earlier, falls within the last two months of a half-year, the tax, or the enhanced tax, as the case may be in respect of the building, shall be levied not from that half-year but with effect from the half-year following. The owner is required to give notice to the Chairman within fifteen days from the date of completion of the building, rebuilding or enlargement, or from the date of occupation of the building, whichever is earlier, in order to keep a check over the due assessment of such buildings. Bill Collectors specially selected for the purpose, or warrant officers, if there are any, or some other out-door officer or officers should be required to submit monthly Revision Lists in Form No. 12 showing all such buildings completed or occupied during the month, with the names of the owners and the dates of completion and occupation. If, in any month, no such buildings are completed or occupied within the jurisdiction of the officer concerned he should submit a '*Nil*' return. The Chairman, the Councillors and the Secretary should see that no such buildings are omitted to be duly brought under assessment.

Note 1.—When a building is entirely demolished the land on which the building stood becomes liable to land-tax even though a new building is in course of construction on it, until the new building is assessed to building tax.

Note 2.—Payment of the tax leviable under sub-section (1) of section 73 of the Act in respect of a building built, rebuilt or enlarged can legally be demanded only with effect from the half-year in which the assessment is made subject to the proviso contained in that sub-section and provided that the procedure laid down in section 69-A has been complied with in substance and in effect. No retrospective effect can be given to such assessment.

75-A. Chairmen are competent under section 66 (2) of the Act to amend at any time the assessment of any house or land. But such amendments

can be given effect to only from the beginning of the financial year following that in which they are made.

76. The monthly revision list mentioned above should also include the names of all persons who become liable during the course of the month to profession and trades tax, or tax for vehicles, carts and animals or for dangerous and offensive trades. These lists should be filed and bound into volumes.

77. When any building is brought under assessment or the assessment is enhanced as above, it should be entered in the Mutation Register (article 117) and in the Demand Register (article 112).

78. In all such cases, the special notices required under section 69-A should be issued in Form No. 10-A and the procedure laid down for the disposal of revision petitions, if any, should be followed, but no entries need be made in the original Assessment Lists.

79. When any assessment is cancelled under section 73 (2) in consequence of the complete demolition of a building, the particulars should also be entered in the Mutation Register and the necessary correction made in the Demand Register. Unless otherwise expressly ordered by the Chairman such cancellation should have effect from the half-year, only if notice of demolition is given by the owner to the Chairman within the first two months of the half-year. Otherwise it will have effect from the half-year following that in which notice is given.

Land Tax.

80. The Act provides for two methods of levying this tax, first at a percentage not exceeding $8\frac{1}{2}$ of the annual value and, second, at a fixed annual rate not exceeding 4 annas for every 80 square yards of the land.

81. In municipalities where the first method is in force, the procedure laid down for the assessment of house tax should be followed in fixing the assessment of land tax also. In the other case the lands should be measured and the amount of tax payable fixed with reference to it. It should be remembered that the second kind of tax is an alternative one and can be levied only in lieu of the first, and that lands used solely for agricultural purposes are subject only to the first and not to the second kind of tax. Land, the annual value whereof is not more than Rs. 6, is exempt from the first kind of tax, if it be the owner's sole property liable to house or land tax in the municipality, but there is no minimum limit as to value or extent of the land for liability to the second kind of tax. It is not, however, desirable to assess taxes on any land when the tax amounts to less than one anna per annum.

Note 1.—Lands attached to choultries are not exempt from taxation under section 63 (1) of the District Municipalities Act, if they are not themselves used for a public charitable purpose, but only if the rent accruing therefrom is so used.

Note 2.—Remissions of land tax on account of the losses incurred owing to the unfavourable character of the seasons are not admissible under the District Municipalities Act.

Note 3.—Waste lands belonging to Government and within municipal limits are liable to municipal assessment under section 63 of the District Municipalities Act.

82. In municipalities where the ryotwari system of land revenue prevails, lists of lands with particulars regarding their owners and area and annual value or rental should be obtained from revenue officers.

83. As regards revision petitions, the procedure in regard to house-tax applies to this also.

Lighting and Water and Drainage Taxes.

84. No separate rules are necessary for the assessment of these taxes as they are always levied at a fixed percentage on the valuation of houses and lands made for the purposes of assessing house and land taxes.

Note 1.—In the case of vacant sites it is open to the Municipal Council to apply to Government for sanction to levy the water and drainage tax on lands falling under sub-section 3 of section 63 of the District Municipalities Act, with reference to their area.

Note 2.—The cultivation of a cocoanut or a mango tope comes under the term 'Agriculture'. It will nevertheless be necessary in each case to decide whether the land is used solely for the purpose of growing trees and whether it derives no benefit from the water-supply. If both these conditions are satisfied, it is entitled to exemption from the water and drainage tax under the proviso to section 75 (1) of the Madras District Municipalities Act, 1884.

Profession and Trade Tax.

85. The assessment register of this tax should be revised every half-year in the manner laid down in article 87 *infra*. Under section 62, the Chairman should, immediately after the commencement of the half-year, call upon all heads or secretaries of all private and public offices and firms and companies and owners or managers of clubs, hotels and boarding houses within the municipality to furnish him within a month with lists showing the names of all persons drawing Rs. 30 and upwards employed under them, and the offices held by them, with the periods during which they have been employed as also the income of the companies or firms, if any, under which they may be employed. The standard form of requisition shall be in Form No. 14-A.

Supplemental lists should also be called for in Form 14-B on the 5th of August and the 5th of February in each year so that persons who have become liable to the tax after the half-yearly lists were forwarded or whose names were omitted therefrom may also be assessed.

Note 1.—For purposes of this article 'salary' includes exchange compensation allowance.

Note 2.—For the purpose of this article 'Income' means the 'net income' or 'profits derived from the business,' and not the 'gross income or receipts.'

Note 3.—The form of notice to be issued to owners of buildings and lands by the Chairman under section 61 shall be in Form No. 14-C.

Note 4.—The term 'eating-houses' used in some of the Municipal lists does not occur in schedule A of the District Municipalities Act. If the places so described can fairly be classed as 'Hotels, Lodging houses or Boarding houses,' their keepers cannot be placed in any class below class VII of the schedule—*vide* proviso 4 to the schedule. If not, their keepers cannot be assessed to profession-tax.

Note 5.—It is left to the discretion of the Chairman to treat an owner of a sodawater manufactory as owner of a 'factory' for the purpose of profession-tax or to assess him according to his income.

86. Bill Collectors or other out-door officers specially appointed for the purpose should, as soon as possible after the commencement of the half-year, submit lists in Form No. 14 of all persons in their respective wards liable to the tax. These lists will be checked with those received under the previous article and the demand register of the previous half-year. Enquiries should be made regarding any omissions in the lists prepared by out-door officers. The lists should be scrutinised and countersigned either by one of the Councillors of the ward or by the Secretary or the Chairman.

87. The Chairman will decide with reference to the lists received under articles 85 and 86 supra, in what class in schedule A appended to the Act the respective persons shall be placed and shall certify to the total amount of assessment as revised by him, the amounts being written in words. The

demand register for each half-year should be written up from the lists for that half-year. The Chairman is authorized, under section 54 (2) of the Act, to modify the demand in respect of any half-year before the demand notice under section 56 has been issued. After the issue of such notice, however, the Chairman has no power to revise the demand. The party can only prefer an appeal to the municipal council within fifteen days from the date of service of such notice under section 99 (1) (*a*) of the Act. If no appeal is preferred, the tax assessed becomes final under section 101.

Note 1.—The provisions of section 101 do not apply to amendments of assessment made under sub-section (2) of section 52.

Note 2.—Exchange compensation allowance should be held to be a part of pay or salary for the purpose of assessing the profession tax.

Note 3.—If a salaried Sub-Assistant Surgeon undertakes any private practice within the limits of a municipality, he is under proviso 3 to schedule A of the District Municipalities Act to be assessed under class VI whatever his salary may be. Military Hospital Assistants in common with Civil Sub-Assistant Surgeons are liable to be assessed to profession tax as "medical practitioners"; but where such a Hospital Assistant is attached to a military hospital, he can claim exemption from payment of the whole tax imposed on him, such tax being recoverable from the Pay Examiner.

88. New names shown in the monthly lists of out-door servants (article 76) should be brought into the Demand Register as soon as the assessment is fixed by the Chairman.

89. By a notification of the Government of India in the Home Department of 1881, issued on the authority of India Act XI of 1881 and under section 24 of Act III of 1880 (Cantonment Act) all persons exclusively in military employ belonging to any department directly attached to the Army or to the Public Works Department, Military Branch, being persons subject to the Army Discipline and Regulation Act, 1879, or the Indian Articles of War, who are on duty in a cantonment brought under the operation of Municipal Act or who are compelled by the exigencies of military duty to reside within the limits of a municipality, are exempt from the profession tax. But compensation for this exemption may be claimed from the Controller of Military Accounts or the Examiner of Military Works Accounts. Such receipts, however, will not appear as realisations of profession tax, but as Government contribution to municipal funds [head 5 (*a*) (iii) in Appendix A]. The demand as well as the collections on this account should therefore be kept out of the Profession Tax Demand Register. The particulars should, however, be entered in the Register of Revenue-yielding Properties and Other Miscellaneous Sources of Revenue (article 127).

Tax on Servants.

90. The tax on private menial and domestic servants is leviable only in municipalities in hill stations. It is payable for each calendar month for each servant employed for not less than five days during it by persons who are not liable to pay house or land or profession tax.

Note.—The liability of servants themselves to pay profession tax on their income does not exempt their masters from payment of servant tax.

91. The Chairman shall arrange with secretaries, owners or managers of clubs, hotels, boarding houses or residential chambers to furnish him with lists of all new comers residing in their premises with servants for not less than five days in any calendar month. Out-door servants of the municipality

should also submit the names of all new comers liable to the tax as soon as they come to know of such persons. These lists should be numbered serially and carefully filed and bound into a volume and treated as the Assessment Register of this tax.

Private Scavenging Fees.

92. These fees are realised under section 218 in municipalities where latrines and cess-pools in private houses and lands are cleaned by the municipal agency at the request of the occupiers. When this arrangement is introduced in a municipality, the council should, with the approval of the Collector, first determine a scale of fees to be levied for the service rendered. It may either be a uniform rate or may vary according to the amount of house-tax paid, and the number of times the latrine is cleared every day or according to the number of inmates in the house. The last course is deprecated owing to the difficulty of ascertaining the correct number of inmates which must fluctuate largely from time to time in many cases. In the case of railways or large firms availing of the services of the municipality in this respect, special rates may be fixed. Before the service is undertaken at any house, the Chairman should issue a notice to the occupier stating that the service will be rendered from a specified date unless the occupier, within a time to be specified in the notice, shows sufficient cause to the contrary and fixing the amount of fee to be levied according to the sanctioned scale. In the absence of a reply to the notice within the prescribed date, the contract with the occupier referred to in section 218 of the District Municipalities Act will be deemed to have been concluded. These notices should be numbered in a consecutive series and filed together. The Demand Register for the first year should be written from these notices, additions and alterations being made from time to time with reference to the notices issued and objections to them received during the course of the year. For other years the register may be written from the previous year's register as finally corrected and additions and alterations made during the course of the year in the same way as above.

Note.—A quinquennial census of private latrines should also be arranged for simultaneously with the quinquennial revision of the House-tax Registers. For this purpose columns 18 and 19 of House-tax Assessment Lists (Form No. 10) should be filled up by the Assessing officer, and the assessment numbers noted in the Municipal office in column 20. This will show whether any item has been omitted from the Demand Register.

93. The fee is leviable quarterly, and it should be levied for the actual period during which the service is to be rendered, if the service is required by the owner or occupier for only a portion of the quarter; when service is rendered for a broken period, it will be reckoned either as half a month or a full month according as the period is 15 days or less, or more than 15 days. If the fees are not paid within the quarter to which they appertain, the service should be stopped and steps should be taken to recover such amount as may be due by distraint and sale of the movable property of the defaulter. The building or land concerned should also be regularly inspected and if it is not kept clean as required by section 221 of the District Municipalities Act, steps should be taken to prosecute the occupier.

94. If the occupier of a house wishes the municipal service to be discontinued either in consequence of his leaving the house or because he has made satisfactory private arrangements of his own for the cleaning of the

latrines, he must give a notice to that effect to the Chairman specifying the particular date from which the service is to be discontinued, failing which he will continue to be liable for the payment of the prescribed fee. The Chairman should thereupon pass the necessary orders on this notice and should, if necessary, make enquiries whether the arrangements made by the party are satisfactory or not. If he does not keep his premises clean as required by section 221 of the District Municipalities Act, the necessary steps should be taken for prosecution.

95. Notices for discontinuance also should be numbered in a separate consecutive series and filed separately. As soon as orders have been passed upon a notice by the Chairman, the necessary alterations should be made in the Demand Register in the demand column with a note of the date from which the service is to be discontinued, and also in the bill for the quarter concerned, if it has been prepared already.

96. Sanitary Inspectors should submit monthly reports in Form No. 15 showing the new services undertaken and the services discontinued during the month with the date in each case. These lists should be compared with the notices issued by the Chairman or received from the parties and filed separately.

Assessment of the Chairman's Taxes.

96-A. Section 52-A of the Act requires the original assessment of all the taxes specified in clauses (i) to (v) and (vii) of section 47, due by the Chairman, to be made by the Revenue Divisional Officer. The Chairman should therefore furnish the Revenue Officer from time to time with all information necessary to enable him to fix the assessments. When the Chairman is the Revenue Divisional Officer, he may assess the taxes payable by himself.

Note 1.—The term *original assessment* occurring in section 52-A of the District Municipalities Act should be taken to refer to assessments made prior to the disposal of appeal, if any, as distinguished from the final assessment after appeal, and to include all assessments made at quinquennial or other revisions of the registers.

Note 2.—The provisions of section 52-A of the Act in regard to the taxes payable by the Chairman are applicable in the case of the Vice-Chairman also when the latter attends to the general duties of assessment.

Appeals.

97. As provided for in section 97 of the Act, no appeal shall lie to the Municipal Council in respect of the imposition of taxes except against the following :—

(1) Assessments of taxes payable by the Chairman himself made by the Revenue officer in charge of the division under section 52-A.

(2) Assessments of profession and trade tax made by the Chairman under section 54.

(3) Chairman's orders under section 69-C on revision petitions submitted to him under section 69 or 69-A in regard to assessments and enhancements made either at the time of the general revision or afterwards under section 66 (2) or 73, and on petitions under section 69-B for reduction of tax to which a property is liable for the forthcoming financial year.

(4) The imposition by the Chairman of any tax on any vehicle or animal or of the tax on servants.

Note.—No appeal to the council is admissible in respect of a revision petition which has been rejected by the Chairman as out of time under section 69-A of the Act.

98. In the case of house and land taxes, revision petitions to the Chairman are admissible under sections 69 and 69-A only once after the general or special revision or new assessment and thereafter annually under section 69-B, but only on the ground that the annual value of the property in respect of which the tax is imposed has decreased since the general assessment or last general revision. Petitions under section 69-B should be accepted only if they are presented at least thirty days before the commencement of the financial year. Appeals to the Municipal Council are admissible only once and against a specific order of the Chairman passed under section 69-C on any revision petition of the classes mentioned above.

99. Under section 97 (2), the Municipal Council may also of their own motion or otherwise cancel or modify any order passed by the Chairman reducing or remitting a tax.

100. Before taking any appeal into consideration, care should be taken to see that it is admissible, that it has been presented within the time prescribed in section 99 and that (except when the Chairman otherwise directs on the ground of poverty) the tax in respect of which the appeal is presented has been paid at the Municipal office on or before the day on which the appeal was presented or has been paid to the bill collector and the usual receipt obtained and filed with the appeal. The amount so paid on protest shall be carried to the credit of the tax head in the accounts, subject to refund in whole or in part, as the case may be, after the disposal of the appeal petition.

101. In the case of Government buildings the assessing authorities should communicate to the Executive Engineer direct the amount of assessment to enable him to prefer appeals in time if he finds it necessary.

102. The Executive Engineer has no power to reduce on his own authority an assessment fixed by a Chairman or Municipal Council. If the assessment fixed after appeal is grossly unfair, Government can be addressed. The assessment fixed by the Council on appeal must be held as final.

103. In the resolution of the Government of India communicated with G.O. No. 1917 L. (L. and M.), dated 27th September 1894, the Collector of a district has been empowered under section 135 (2) of the Indian Railways Act of 1890, to enquire into objections raised by railway administrations to any assessment made by a Municipal Council on the ground that such assessment is unreasonable and disproportionate to the services rendered and to determine in communication with the contending parties, the sum, if any, which should be paid. The Collector's decision is final in these cases.

Note.—The appeal for revision of the assessment need not be preferred to, or pass through, the Council or the Chairman.

104. All appeal petitions should be recorded in a register in Form No. 16 immediately on receipt. Columns 1 to 12 should be filled in by the office before the meeting of the council and examined by the Secretary or if there is no Secretary by the Manager. Columns 15 to 18 should be filled in after the meeting, while the orders of the council should be briefly entered in column 14, during the meeting itself, by the Chairman or the presiding Councillor under his initials. Care should be taken that no miscellaneous petitions for temporary remissions are entered in this register. In the Minute Book particulars should be given as to the nature of tax and amount remitted in each case, in detail of assessment numbers, the period to which the tax relates, or if the council prefers, reference need only be given to

the serial numbers as per column 1 of the register of appeals and a remark made " Disposed of as per register of appeals." When a refund is made to an appellant, the necessary particulars should be entered in columns 19 and 20. The register should be closed at the end of the year and if the amount remitted by the council on appeal has not been refunded to the party, in any case, it should be transferred after verification with the Demand Register to " Deposits," as excess collection and the necessary entries should be made against the item concerned in columns 21 and 22 of the register. In the case of appeals not disposed of within the year itself, the particulars regarding the items concerned, recorded in columns 1 to 12 should be transferred to a fresh set of pages or a new register, as the case may be. Separate pages should be set apart for each class of tax except water and drainage tax, which are collected with house or land tax, and the petitions themselves should be serially numbered separately for each kind of tax for each year and carefully filed. All permanent alterations of the demand sanctioned by the council of their own motion or on any petition, should be entered in this register while those sanctioned by the Chairman should be entered in the register of revision petitions. If any alteration in the assessment is sanctioned in any case by the council upon an appeal, the alteration should be noted in the Mutation Register as soon as the appeal has been disposed of (article 117).

CHAPTER III.—DEMAND REGISTERS.

Demand Registers for Items of Fixed Demand.

105. A separate Demand Register should be maintained in the following cases in the forms noted against each :—

	Form Nos.
(1) House tax with Lighting, Water and Drainage taxes if levied	17 or 18
(2) Land tax with Lighting, Water and Drainage taxes if levied	17 or 18
(3) Profession and Trade tax	19
(4) Tax on servants	20
(5) Private scavenging fees	21
(6) Miscellaneous Demands	22
(7) Arrears of all Demands	23 or 23-A

If one volume of Demand Register is found too bulky in any case to work with, it may be subdivided into parts according to wards or divisions.

106. The assessment numbers assigned to the items should be consecutive, but when a municipality is divided into wards, some numbers should always be left unutilized at the end of each ward for use in the case of new supplemental assessments made during the currency of the Demand Register. Each ward should also begin with the first number after a complete hundred. Should the number left unutilized at the end of a ward be found insufficient for supplemental assessments, such assessments should be entered at the end of the last ward and should begin with a new set of numbers after a complete hundred.

107. At the end of the year after all the necessary entries in a Demand Register have been made, all the money columns on each page will be totalled, but the totals should not be carried forward from page to page. A separate page or pages should be set apart at the end of each register and the totals of the different columns on each page should be transcribed in the respective columns of the pages at the end. An abstract should thus be made on these pages of all the pagewar totals and the grand total of the different columns of the register arrived at. If the pagewar totals are carried to the respective columns of the pages at the end, the same pages will be sufficient for preparing the abstract of totals for all the years for which the Demand Register is to last. If the register has been subdivided into parts, the grand totals of all the registers should be similarly ascertained by making an abstract of the totals of the different parts at the end of the last volume. The figures in the assessment columns should, however, be totalled at the beginning of each year as soon as the Demand Register has been prepared and the totals posted in the abstract of totals, the grand total being reconciled with the previous half-year's total with the help of the Mutation Register. At the end of the year, the necessary alterations should be made in red ink in the totals both in the body of the register as well as in the abstract of totals at the end and the final totals should then be arrived at.

108. The total demand as shown in the abstract at the end of each register should be written both in words and figures and certified to by the Chairman or the Secretary, at the end of the year, after reconciliation with the Assessment List and Mutation Register also in the case of house and land taxes.

109. The collection columns of all these Demand Registers should be posted from the Challan Registers (article 387) and the columns for remissions and writes-off from their respective registers (article 165).

110. The balances outstanding at the end of the year to which the tax relates shall be transferred to a separate register called the Arrear Demand Register, except in the case of items shown in the Miscellaneous Demand Register, the arrears of which should be transferred to the next year's Demand Register.

111. No entries in any of the Demand Registers should be altered (except clerical errors, in which case the necessary alterations should be made in black ink under the initials of the Secretary or the Manager as the case may be) without the orders in writing of the Chairman or without the authority of a resolution of the Municipal Council. All such orders and resolutions should give reasons for such alterations. These should always be made in red ink under the initials of the Chairman or Secretary.

House Tax Demand Register.

112. The striking feature of this register is that it provides for the record of the demand, collection and balance for five years in one volume.

113. It should be opened after the general revision and should be written up in regard to all particulars of the demand from the Assessment Lists, the amount of the assessment for the first year being also posted from the same. For the demand for each of the remaining four years, the demand of the half-year immediately preceding should be adopted. The necessary alterations in these figures should, however, be made from time to time, with reference to the Mutation Register (article 117). All such alterations should be attested by the Chairman or the Secretary, and the corresponding number in the Mutation Register and the half-year from which the alteration should have effect should be noted in the column "Name of occupier" (below the name, if necessary), and against the alteration concerned.

114. When a general revision falls due, it should, under section 66 (3) of the Act, be completed before the commencement of the year from which the revised assessments are to have effect. It will be convenient if the revision is made in time for revision petitions being disposed of by the Chairman and the Demand Register being written up completely before the commencement of such year. In other years also the assessment columns of the Demand Register should be filled up before the commencement of the year.

Lighting and Water and Drainage Taxes.

115. These taxes where levied should be included in the same Demand Register as house-tax or land-tax. This will then be in Form No. 18.

Land Tax.

116. The rules regarding the preparation and maintenance of the Demand Register for house-tax apply to the Demand Register for land-tax also.

Mutation Register.

117. This register is intended to show all *permanent* changes made during the course of a year either by the Chairman or by the council in the assessment of house and land taxes, after the Demand Register for the tax concerned has been written up for the year. It will also enable the demand figures shown in the Demand, Collection and Balance statements to be calculated as shown below. It will be maintained in Form No. 24 or 24-A. Separate sets of pages will be set apart for house and land tax. The register will be written up from the registers of revision petitions and appeals as soon as orders are passed on any revision petition, appeal or notice of demolition, as also from the monthly lists submitted by bill collectors or other out-door officers. The entries will be numbered consecutively and the necessary alteration made at once, under the initials of the Chairman or the Secretary, in the Demand Register and also in the bill concerned, if it has been written out already, with a quotation of the number of the entry in the Mutation Register. The date from which it is to have effect should also be noted in the Demand Register against the alteration. If in any case the alteration is to have effect from the next financial year, it should be noted in the Mutation Register of the next year.

118. The total demand for the year should be arrived at as follows :—

Demand for the first half-year.

	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Total half-yearly demand as in second half of previous year				5,000	0	0			
Add increases as in Mutation Register for first half year—									
Sanctioned by Chairman				300	0	0			
Sanctioned by Council				50	0	0			
Total ...				5,350	0	0			
Deduct decreases as in Mutation Register for first half-year—									
Sanctioned by Chairman ...	100	0	0						
Sanctioned by Council	50	0	0						
				150	0	0			
Total demand for first half-year							5,200	0	0

Demand for the second half-year.

	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Demand for first half year as above...				5,200	0	0			
Add increases as in Mutation Register for second half-year—									
Sanctioned by Chairman				100	0	0			
Sanctioned by Council				200	0	0			
				5,500	0	0			

Demand for the second half-year—cont.

	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Deduct decreases as in Mutation Register for second half-year—									
Sanctioned by Chairman ...	60	0	0						
Sanctioned by Council	40	0	0						
				100	0	0			
Total demand for the second half-year ...							5,400	0	0
Total demand for both half-years							10,600	0	0

119. The total demand for the second half-year as calculated above should agree exactly with the total half-yearly demand as shown in the Demand Register.

120. In the Demand, Collection and Balance statement in Form No. 2 accompanying the Administration and the Audit reports, the total demand by the Chairman, the amount remitted by the Council on appeal and the net demand for the year are shown separately. The net demand is the figure calculated as above as the demand for both half-years. The amount remitted by the Council on appeal should be calculated as shown below, while the Chairman's demand should be the sum total of the net demand and the amount remitted by the Council on appeal:—

CALCULATION OF AMOUNT REMITTED BY THE COUNCIL.

First half-year.

	RS.	A.	P.	RS.	A.	P.
Amount remitted in first half-year as shown in Mutation Register	...			50	0	0

Second half-year.

	RS.	A.	P.	RS.	A.	P.
Amount remitted in first half-year as above ...	50	0	0			
Amount remitted in second half-year as shown in Mutation Register	40	0	0			
Total amount remitted in second half-year ...				90	0	0
Total remitted by the council during the year ...	..			140	0	0

Chairman's Demand Rs. 10,600 + 140 or Rs. 10,740.

121. Both the above memoranda for the calculation of the total demand for the year and the total amount remitted by the Council on appeal should be recorded at the end of the last volume of the Demand Register.

Profession and Trade Tax Demand Register.

122 This register should be prepared in Form No. 19 from the lists prescribed in articles 85 and 86. As far as possible tax-payers living in the same street or in adjoining streets or attending the same place of business should be shown together, that is, the register should be prepared with reference to the locality where the profession or trade is carried on and not to the class in the schedule. Alterations in the demand whether made on appeal or otherwise should be noted in red ink and attested by the Secretary or the Chairman, with a quotation of the order under which it is made.

Miscellaneous Demand Register.

123. The collection of all items of revenue like those mentioned below when leased out for fixed amounts and of items 11 and 12 should be watched by means of this register :—

(1) Tolls.
(2) Market rents.
(3) Rent of buildings and lands.
(4) Cart-stand fees.
(5) Ferry rents.
(6) Fishery rents.
(7) Slaughter-house fees.
(8) Avenue receipts.
(9) Street sweepings.
(10) Produce of lands and gardens.
(11) Contributions (see articles 89 and 212).
(12) Amounts decreed by Law Courts in favour of the municipality.

124. Separate portions of the register should be set apart for each of the above kinds of revenue and separate totals made for all items coming under the same head of receipt. Some lines may be left blank above the line for the total in each case, for any new items of the same class which it may be necessary to enter in the register during the year. A red line should be drawn across the register after each such line of total with a view to separate it from the entries on account of other revenue that follow. Where the items under any class of revenue are many, such as rents on market stalls and the like, separate pages may be allotted for them. The particulars of the items and the demands and instalments should be written up from the Register of Revenue-yielding Properties in Form No. 25, article 127, and the sale lists approved by the council. The collections will be posted, as soon as they are made, from the Register of Miscellaneous Receipts.

125. Penal interest realized each month should be recorded in a separate line just below that for kists and the total of such realizations should, at the end of the year, be posted in the column headed "Penal interest, total collections." The total of the amounts due for penal interest on late payments for the year should be noted in the column headed "Penal interest, total due." Composition fees levied under section 91 (2) of the Act should be shown against tolls only as a realization in the column for the month concerned if according to the contract with the renter they are receivable by him. If, however, the municipality is entitled to receive these in addition to the amount of the lease they should be posted both as an addition to the demand in column 9 and as realization of the month concerned, so that the demand against the lessee may remain unaffected.

126. The balances in this register of both instalments and penal interest should, after the close of the year, be transferred to the Miscellaneous Demand Register for the next year.

Register of Revenue-yielding Properties and other Miscellaneous Sources of Revenue.

127. In order to guard against any items of municipal revenue being left out in the Miscellaneous Demand Register, a Register of Revenue-yielding Properties and other miscellaneous sources of revenue of the municipality, such as those mentioned in article 123, will be maintained in Form No. 25. Care should be taken that all the items shown in this register with the exception of those that are managed departmentally are entered in the Miscellaneous Demand Register for watching the realization of the revenue due. Receipts from taxes should not be shown in this register.

Arrear Demand Register.

128. This register will be maintained in Form No. 23 or 23-A. Separate sets of pages should be set apart for the arrears of house, land and profession and trade taxes, tax on servants, private scavenging fees and license fees for vehicles, animals and carts and offensive and dangerous trades. The arrears should be entered in this register after the end of the year to which they relate as explained in article 110. Arrears of license fees should be entered from the lists prescribed in articles 169 and 175.

Verification of Arrears.

129. After all the arrears of each class of tax have been entered, each part of the Arrear Demand Register will be totalled and the total stated in words and agreed with the corresponding total shown in the Demand Register for the tax concerned. The Chairman or the Secretary should then satisfy himself by a detailed examination that corresponding bill receipts and also warrant receipts, if warrants are shown in the Demand Register to have been issued, are forthcoming in the case of all outstanding items of taxes collected by means of bills shown in the Demand Register itself or in the Arrear Demand Register and should record a certificate of having done so at the end of the Demand Registers or at the end of the each part of the Arrear Demand Register as the case may be. If either the bill or the warrant receipt is found missing in any case, the amounts of both the tax bill as well as the warrant receipt should be recovered from the parties responsible for the loss.

Note.—In preparing the abstract of totals at the end, the instructions in article 107 should be carefully followed, so that the same sets of pages may suffice for the abstract for all the years for which the register is to last.

130. As all municipal demands become barred by limitation after three years from the date when distraint might first have been made, all possible steps should be taken for their recovery before the lapse of that period. If any demand remains outstanding at the end of the third year after that to which it appertains and is found irrecoverable, it should be written off at once.

Note.—Omissions in assessment cannot be rectified retrospectively. Section 269-A of the Madras District Municipalities Act, 1884, applies only to cases in which a notice or bill has been served or a direction given under sections 56, 69-D, 82 and 102. When such notice, bill or direction has been issued, the methods of recovery provided by section 103 are available for three years after the date on which they might first have been enforced. Section 269-A therefore gives no authority to rectify omissions in assessments retrospectively, and as the Act does not elsewhere authorize such retrospective assessments they are illegal.

Demand Registers for Fluctuating Items of Revenue.

131. The following Demand Registers maintained for fluctuating items of revenue are described in detail in the article mentioned against each :—

	No. of article.		No. of article.
Half-yearly List of Vehicles and animals	169	Register of Sales of Medicines	200
Yearly Lists of Licenses for Dangerous and Offensive Trades	175	Register of Miscellaneous Sales.	205
Register of Subscriptions and Donations to Hospitals and Dispensaries	198	Travellers' Bungalow Book ...	206
		Recoveries for services rendered.	207
		Miscellaneous Bill Register ...	209
		Register of Prosecutions ...	210
		Register of Investments ...	380

CHAPTER IV.—COLLECTION OF ITEMS OF FIXED DEMAND.

Classes of Taxes.

132. The rules in this chapter apply to—

(1) House Tax.
(2) Lighting Tax.
(3) Water and Drainage Tax.
(4) Land Tax.
(5) Profession and Trade Tax.
(6) Private Scavenging Fees.
(7) Tax on Servants.

Issue of Bills.

133. As soon as the Demand Registers have been completed in accordance with the instructions in chapter III, bills for the different kinds of taxes should be written up in the respective forms mentioned below, which should always bear consecutive numbers in print and be bound in batches of limited numbers :—

	Form Nos.
(1) House Tax Bill or House, Lighting, and Water and Drainage Tax Bill	26
(2) Land Tax Bill or Land, Lighting, and Water and Drainage Tax Bill	27
(3) Profession and Trade Tax Bill	28
(4) Servants' Tax Bill	29
(5) Private Scavenging Fee Bill	30

134. The bills should be written by clerks in the office, or if this is not found possible, by section writers specially appointed for the purpose. Bill collectors should not ordinarily be employed in the preparation of bills. Should any form be wrongly written up, the necessary alterations should be made under the initials of the Secretary or the Chairman. The unutilized forms at the end of the last book should be stamped cancelled and the signature portion clipped at the end of the year. Such cancellations should bear the initials of the Secretary or the Chairman, and the Audit officer should also initial them at the time of the audit. The bound bill books as supplied by the press should, under no circumstances, be split up. After the bills and the memorandum at the beginning have been written, they should be carefully compared with the Demand Register by a responsible officer who should initial all the bills, the demand notices and the memorandum in token of such comparison. He will be held personally responsible for all short collections in consequence of errors in the bills. The bills should then be entered in the Register of Bills issued in Form No. 32 and stamped with the facsimile signature of the Chairman or Secretary, as the case may be, either by the officer himself or in his presence and under his direct supervision. He should, at the same time, examine a few bills in each book with the Demand Register and initial the entry in

column 3 of the Register of Bills issued in order to guard against duplicate sets of bills being stamped with his signature. He will also sign the memorandum at the beginning of the bill book.

135. In the case, however, of additional or supplemental bills or of reduction in the amounts of the original bills in consequence of an alteration in the demand after their preparation, the bills should be examined by the Chairman or Secretary and the alterations, if any, attested by him both in the bills and demand notices and the memorandum. No alterations should be made in the bills nor should duplicates be issued except under the special written orders of the Chairman or the council. Such orders with the documents upon which they are passed should be carefully filed. Care should be taken to carry out such alterations invariably in the memorandum.

135-A. If the tax due on account of any building or land remains unpaid at the end of the period mentioned in section 103 of the District Municipalities Act, the Chairman may, provided that the said tax has not been due for more than one year, require the occupier for the time being of such building or land by issue of a notice in Form No. 26-A to pay the amount within a specified period.

136. The bills should then be made over to bill collectors for service of the demand notices and collection and their initials obtained in the Register of Bills issued (Form No. 32). This should be done in small batches not exceeding in value roughly the amount of the security given by the bill collector. Chairmen should keep a close watch to prevent bill collectors being entrusted with an excessive number of bills.

	First half-year.	Second half-year.
House, Lighting and Water Tax Bills.	16th to 30th April.	16th to 31st October.
Land Tax	Do.	Do.
Profession and Trade Tax.	16th June to 1st July.	16th Dec. to 1st Jan.
Private Scavenging Fees.	16th March to 1st April for quarter ending June.	16th Sept. to 1st Oct. for quarter ending December.
	16th June to 1st July for quarter ending September.	16th Dec. to 1st Jan. for quarter ending March.

If the Demand Registers are written up in time, there should be no difficulty in keeping to the above dates. The earlier dates in the case of private scavenging fees are necessary as these should be recovered as early in the quarter as possible.

Note.—In the case of Government buildings, the notices of demand for the first half of each year should be sent to the Executive Engineer in charge of the building concerned for recording thereon a certificate that the annual value is accepted. But in the case of pounds and chavadies however the notices of demand should be forwarded to the Tahsildar or Deputy Tahsildar in independent charge, as the case may be.

136-A. The Tax Clerk should also maintain a Register of Bills issued in Form No. 32. Separate sets of pages should be set apart in the register for each kind of bill and for all warrants. Columns 1 to 3 of the Register should be filled in as soon as the bills and warrants are prepared and before they are submitted for the signature of the Chairman or Secretary. If the columns for reissue are not sufficient a fresh entry may be made on the first vacant line. The initials of the bill collectors should always be obtained in the register against the entry for the book concerned at the time of its issue.

No books should be issued without the receipt of the bill collector being taken in this way. When bill books are returned by bill collectors the number of uncollected bills in them should be counted and entered in it, the entries being initialled by the Tax Clerk in the presence of the bill collector returning them. Bill collectors should see that this is done as otherwise they will be held responsible for the loss of bill books or bill forms.

137. Bill collectors should not be allowed to retain any bill books for more than a week, and new books should not be issued to them until the old ones have been returned.

138. The Register of Bills issued and the bill books should always be kept under lock and key in charge of the tax clerk or the Manager if there is no separate tax clerk.

Collection of Taxes.

139. Bill collectors should serve the demand notices as soon as possible after receipt, and should of course receive the amounts of any bills that may be offered at the same time. They should then proceed to make the collections. When going out to make collections, bill collectors should always carry with them the bill books and the collection book (article 386). As soon as any amount is received by a bill collector, he should enter the date of receipt against the corresponding entry in the memorandum at the beginning of the bill book making at the same time the necessary entries in the collection book. He should then sign the bill in full, noting the date of collection, in token of having received the money and hand it over to the payer. All such entries required to be made by a bill collector may be made with a copying pencil. No amount should be collected by a bill collector without giving the payer the bill for it duly receipted by him with the date of collection. Part collections of a bill should on no account be made. Municipal authorities should be careful to see that bill collectors always follow these instructions. The practice of bill collectors of giving bills to the payers without signing them or noting the date of collection should be strictly prohibited. Bill collectors found infringing any of these instructions should be severely dealt with.

140. Bill or warrant receipts should not be detached from the books concerned except on realization of their amounts in full, and it should be the duty of the subordinate concerned to bring to the notice of the Chairman or Secretary any instance in which he may detect an infringement of the rule.

Scrutiny over Collections.

141. Bill collectors should always bring the bill books and their collection book with them to the office whenever they attend it for making remittances. After the bill collector has made the necessary entries in the challan register (article 387) he will bring both the challan register and the bill books to the tax clerk. The latter should examine the bill books to see that remittances have been made for all bills which are wanting in them. In order to facilitate this, he will, at the same time, enter the date of credit of each bill in the Memorandum in Form No. 31 or 31-A attached to each bill book and also make the necessary entries in the abstract in it showing the number of bills collected and of those outstanding. He will then count the number of bills in the bill book actually outstanding and satisfy himself that this number agrees with that shown in the abstract in the memorandum.

Instalments of Taxes.

142. When two or more instalments of taxes, fees or other receipts are due from a party and payment for only one instalment is received, it should be credited against the earliest instalment due, unless the tax is tendered for a specified period when it must be appropriated accordingly.

Note.—Part collection of taxes should not be made.

Progress of Collections.

143. In order to enable the municipal authorities to keep a watch over the progress of collections, Demand, Collection and Balance statements in Forms 2 and 3 should be prepared every month by the Secretary or if there is no Secretary by the Manager.

144. The total collections will be posted in this statement from the classified abstract and the remissions and writes off from the remission and writes off registers. The balance outstanding will be reduced arithmetically from the demand.

145. This statement should be submitted every month to the Council for its information and for such orders as it may consider necessary to pass with reference to the progress of collections as shown therein.

146. The Chairman and the Secretary should also carefully examine the bill books from time to time to see that the memorandum at the beginning of each bill book has been regularly written up by the Tax Clerk and that the outstanding bills are actually in the book. The officer examining the bill books should make, in addition to the entries on the back of the bills, a general note under his signature on the back of the memorandum attached to the bill books showing the date of examination and the portion of the book examined.

146-A. At convenient intervals or at the close of each year, the outstanding bills of all bill collectors should be made over for collection to an individual not engaged in current year's collection work. This rule should be observed wherever possible and this system may minimise the issue of warrants as well.

Warrants.

147. If bills remain uncollected after repeated demands, the Chairman or Secretary should direct the issue of warrants in Form No. 34. When it is decided to issue warrants in respect of the bills in a book, they should be issued for all the uncollected bills in that book unless the Chairman should, for very exceptional reasons which should be recorded, decide otherwise in a particular case.

148. The forms for warrants will be consecutively numbered in print and will be bound in books of twenty-five each. They should contain only a receipt for the warrant fee of two annas and not the amount of the tax for which they may be issued. They should be written with reference to the uncollected bills and the necessary details should be entered at the same time in a Register of Warrants (Form No. 35). Both the warrants and the entries in the register should be carefully compared with the Demand Register by a responsible clerk who will initial all parts of each warrant. The warrants should be signed in the same manner as bills, and the Secretary or Chairman should examine some of the warrants and the

entries in the register and initial the last entry in the latter whenever warrants are stamped with his facsimile signature stamp. The number of each warrant should be noted against the corresponding assessment number in the Demand Register and in the bill concerned.

149. A number of books of warrant forms in consecutive order will be reserved at the beginning of each year for issue to each officer entrusted with the execution of warrants according to the probable number likely to be issued to him during the year. Warrants to be executed by him will then be written on these forms in consecutive order for each kind of tax separately. In the warrant register a separate set of pages will be set apart for each kind of tax. The numbers of the warrants will always be the numbers printed on the forms; separate numbers should not be given. When property is distrained a note to that effect should be made in the register. An abstract should be prepared in the register at the end of the year to facilitate the preparation of the demand, collection and balance statement.

150. It is not desirable to entrust the execution of warrants to the bill collectors themselves. Whenever a separate assessing and distraining officer cannot be employed, one or more of the higher paid bill collectors might be relieved of the ordinary collection work either wholly or partly and entrusted with the execution of warrants. If this arrangement is introduced, it will not only prevent irregularities on the part of bill collectors, but will also ensure speedy collection of the taxes. Such an officer or officers can be employed in seizing carts not registered and in prosecuting persons who have not taken out licenses for animals and vehicles and for dangerous and offensive trades. They might, with advantage, be employed also in furnishing the monthly lists of new houses, etc., and of persons who have newly started a trade or profession, prescribed in article 76.

151. Not more than 25 unexecuted warrants should be made over for execution to one officer at the same time. The bill books containing the original bills to which the warrants refer as well as a book of notice of seizure of goods, Form No. 36, which should always contain twenty-five forms consecutively numbered, should be made over to the officer at the same time. The issue of the warrant and bill books and the books of notices of seizure of goods should be noted in the register of bills as prescribed in article 136-A. Executing officers should not be allowed to retain the warrant books for a long time and a second book should be issued only when the greater portion of the number contained in the first book has been duly executed. More than two books of warrants should never be allowed to remain with an executing officer. When making remittances he should always bring with him to the office the bill and warrant books and the books of notices of seizure of goods, and they should be examined by the Tax Clerk in the same way as is prescribed for bills in articles 136-A and 141. Fees on warrants once issued must be collected or written off under the sanction of the council.

152. When warrants are returned to the office unexecuted, the officers charged with the execution should always record a note on the back of the warrants, explaining the cause of non-execution, for the orders of the Secretary or the Chairman.

153. If, on the demand of the officer charged with the execution of the warrant, the amount of the tax due and of the warrant fee is paid by the

party, the original bill and the warrant fee receipt attached to the warrant should be delivered to the party duly receipted and dated and the necessary entries made in the memorandum at the beginning of the bill book, in the counterfoil of the warrant and in his collection book.

154. If the amount of tax due and the warrant fee are not paid, the officer will make a distraint as laid down in section 105 of the Act. He will make an inventory of the property seized on the back of Form No. 36 and fill up the notice of seizure both in the foil and the counterfoil and make over the foil to the owner of the property seized as a receipt. The distrained property should then be immediately brought to the Municipal office and made over to the Storekeeper or other subordinate entrusted with the custody of such property, who should record it at once in a Register of Distrained Property (Form No. 37). Carts seized under section 89 should also be entered in this register as soon as they are brought to the Municipal office. Separate pages should be set apart for different classes of taxes. If the total sum due including the warrant and distraint fees and the expenses incidental to the detention of the property be paid within seven days, the property will be returned to the party and his signature obtained in the Distraint Register in the column for remarks. He will also be given the bill, the warrant fee receipt and a distraint fee receipt in Form No. 38 after each of them has been duly receipted. If the total sum due as described above is not paid, the property will be sold as laid down in section 107 of the Act.

Note.—The levy of distraint fees cannot be dispensed with, even if property seized under a distraint warrant is not actually removed.

155. All sales of distrained property should be made by auction conducted by the Chairman or the Secretary or a Councillor duly authorised, and each sale should be recorded in the Register of Miscellaneous Sales under the initials of the conducting officer. The signature of the person whose bid is accepted should also be taken in the register in a separate column provided for the purpose. A separate set of pages should be allotted in the register for the record of sales of distrained property.

156. In all possible cases the sale-proceeds should be recovered at once and the articles sold delivered to the purchaser and the amount realised entered in the register. If the purchase money is not paid at once, the articles should be resold, unless the officer conducting the sale gives the purchaser permission to pay and remove the articles on a subsequent date which should not ordinarily be beyond a week. In such cases, a deposit sufficient to cover all possible loss in case of resale should be obtained from the purchaser.

157. If the sale-proceeds are found sufficient to cover the total amount due on account of the expenses incidental to the detention of the property as well as the warrant and distraint fee and the tax, they should be credited to the respective service heads at once in the chitta, and the surplus sale-proceeds credited under the head "Deposits." If they do not cover all the above dues, they should be credited towards them in the order in which they are mentioned above. The surplus should be refunded only if claimed within six months from the date of the sale, at the end of which it should be credited to Municipal funds as forfeited.

158. The Register of Distrained Property should be frequently inspected by the Secretary and the Chairman with a view to see that there is no undue delay in disposing of the property seized and that the various articles have

been duly accounted for. The undisposed-of articles should also be examined by the said officers from time to time. Care should be taken to see that in cases in which the party does not pay the tax and claim the articles, other articles of the same description but of less value are not fraudulently substituted for the original ones at or before the sale.

159. In the case of prosecutions all taxes due together with the warrant fees should be noted in the separate register of prosecutions in Form No. 61, and their realization by the Court and the subsequent adjustment in the Municipal accounts to the tax, and other heads concerned should be watched. See also further instructions under magisterial fines (article 210).

Remissions and Writes-off.

160. The distinction between remissions and writes-off should be carefully noted. Writes-off are for amounts which the council (for reasons which should be duly recorded) find irrecoverable; while all exemptions in whole or part from the demand (the reasons for the grant of which should also be recorded) granted temporarily on account of vacancy of the house or on the ground of poverty or otherwise, should be classified as remissions.

161. Under section 72, if any building has been vacant for not less than sixty consecutive days in a half-year, the amount of refund or remission to be granted should bear the same proportion to the tax paid for the half-year, as the number of days during which such building has been vacant bears to the total number of days in the half-year, subject to a maximum limit of one-half of the total tax paid for the half-year. Thus the remission granted for vacancies of all periods between three and six months should be the same, viz., one-half of the total tax, while the remissions granted for vacancies of two to three months should vary according to the number of days. No remissions should be granted unless notice of vacancy is given by the party to the Chairman at or about the time the house became vacant. In cases of continued vacancy notice need not be given at the beginning of every year. Notices of vacancy should, immediately on receipt, be numbered serially and entered in Form No. 40 and referred to the out-door officer concerned for verification and report. On their return they should be filed separately. The date of receipt of the application for remission should then be entered in column 15 of the register. No refund or remission should be granted unless an application for it is received within the half-year following that to which it relates. The total of the remissions sanctioned on account of a year but not refunded during the year should be deducted in the register from the total remissions sanctioned and the net amount only should be shown in the Demand, Collection and Balance statement.

Note.—Once a house has been vacant for 60 consecutive days broken periods of vacancy of less than 60 consecutive days in the same half-year can be taken into account in calculating the amount of refund.

162. The remission of the whole tax on houses in a ruinous state or otherwise unfit for habitation is inadmissible. Full remissions can be granted only under section 73 (2) when the houses have been completely demolished. In such cases they should not be treated as remissions, but the assessment should be cancelled from the Demand Register, the cancellation being noted in the Mutation Register. Care should be taken that the lands rendered vacant by the demolition of the buildings on them are assessed for land tax.

163. Amounts found irrecoverable should be reported by bill collectors with their reasons. These reports should be scrutinized and countersigned by the Councillors of the respective wards or by the Secretary or the Chairman. Lists of the amounts included in these reports together with the reasons assigned in them should be made at the end of every quarter and submitted to the Municipal Council at its next meeting for consideration and sanction to write-off the amounts, which can only be done under the sanction of the Municipal Council. In sanctioning writes-off and remissions the following points should be borne in mind:—

Writes-off.

(1) *Death of tax-payer assessed for profession tax.*—In such a case the Council should satisfy itself that the deceased has left no assets to meet the claim.

(2) *Absence of party from the station.*—It should be seen that the defaulter has no attachable property within municipal limits, and that his whereabouts cannot really be discovered.

Remissions.

(3) *Discontinuance of trade.*—The council should be satisfied that the trade was not pursued for sixty days in the aggregate during the half-year to which the tax relates.

(4) *Itinerant officers.*—Remission of profession tax should be granted in the case of these officers only on production of a certificate signed by the head of the office, to the effect that the officer did not perform his duties within the municipality for sixty days or more in all, during the half-year in question.

(5) *Sale of animals and vehicles.*—It should be ascertained that the sale was effected before the tax became due.

(6) *Utilization of land as a building site.*—It should be seen that the building upon the land has been assessed to house-tax with effect from the period from which exemption from land tax is claimed.

(7) *Remissions of private scavenging fees.*—Municipal Councils should not grant remissions of private scavenging fees on the ground of poverty. But it is within the power of the Council to write off such fees, if they are found to be irrecoverable after all requisite steps for effecting recovery have been taken and have failed.

(8) *Exemption of certain classes from payment of tax.*—Pallars and Paraiyars cannot be exempted as a class from payment of the tax in respect of agricultural bulls.

163-A. Once an assessment is made, the chairman can amend it only in certain specified cases, namely, under sections 69 (*d*), 66 (2) and (3), and 73 in regard to house and land tax, in regard to profession tax under section 54 (2) before the notice of demand has issued under section 56, and in regard to tax on servants before the issue of notice of demand under section 96-B. In other cases of erroneous or wrong assessments, the Act provides for an appeal to the municipal council under section 97, and if no appeal is preferred under that section, the assessment or demand of any tax is final under section 101. The chairman has no power to alter an assessment or demand except in accordance with the power vested in him by the Act, even if he is satisfied that the assessment is due to a mistake. In such a

case, the tax can be remitted or written off only with the sanction of the council.

Note.—If a remission is itself inadmissible, the proceedings of the council, if any, sanctioning it, are *ultra vires* and of no legal effect. In such cases the chairman should withhold refund pending a reference to the Collector for action under section 35 of the Act.

164. All taxes and fees barred by limitation under section 269-A and found irrecoverable should be written off under the sanction of the council as soon as they become so barred. In such cases a certificate should, however, be obtained from the secretary, chairman or a municipal councillor that he has satisfied himself that the amount has not been actually recovered and that it is not possible to recover it.

165. When writes-off and remissions are sanctioned by a Municipal Council, particulars as to nature of tax, assessment number, amount of tax remitted, and period to which the tax relates, should be given in detail in the minute book, or if the Council prefers reference may be given only to the serial number in column 1 of the Writes-off and Remission Register. The total amount authorized to be written off or remitted each time should be stated in words in either case. The items should then be entered in the Writes-off and Remission Register in Form No. 39.

166. In the Writes-off Register should be entered all writes-off or *temporary* remissions granted by the Chairman or the Council otherwise than on appeal such as on account of poverty. Separate pages should be set apart for each class of tax, etc. The clerk concerned should initial column 16 against each item in token of having made the necessary note in the bill. In municipalities having a paid Secretary, that officer should personally verify the facts and note his recommendations in column 11.

167. No permanent reduction of assessments made by the Chairman on revision petitions or otherwise or by the Council should find a place in the Remission or Writes-off Register. They should be shown in the Mutation Register (article 117) and an abatement made of the original demand in the Demand Register.

168. The bills and warrants (both foil and counterfoil) for the taxes authorized to be written-off or remitted should, as soon as possible after the sanction is given, be stamped "Written off" or "Remitted," as the case may be, with a quotation of the number of the corresponding entry in the Writes-off or Remission Register under the initials of the Secretary or the Manager, if there is no Secretary. The signature portion of the foils should also be clipped off. The necessary entries should, at the same time, be made in the Demand Registers. After the completion of the audit, the written-off bills and warrants should be destroyed by the auditor, and the fact noted with his initials on the memorandum against the numbers of bills so destroyed and on the counterfoils of the warrants.

CHAPTER V.—COLLECTION OF OTHER REVENUE.

Licenses for Vehicles, Animals and Carts.

169. By the 20th of the first month of every half-year, the responsible officers should submit lists in Form No. 41 of all persons in their respective wards owning vehicles and animals liable to the tax under section 77 of the Act. These lists should give full details and should be carefully verified with the Register of Licenses of the previous half-year. The lists should then be sent with a list of the omissions, if any, to one of the Councillors of the wards concerned for verification and report. In the case of municipalities which are not divided into wards, the half-yearly list of vehicles and animals liable to tax submitted by members of the out-door staff should be scrutinized by the Chairman himself or such of the Councillors as may be deputed by him for the purpose. On their return from the Councillors duly countersigned, they should be filed and the necessary additions and alterations should be made in them from time to time with reference to the monthly revision lists of out-door officers, showing the new vehicles and animals brought into use during the month. If in any case licenses are taken out for vehicles or animals not included in the half-yearly or monthly lists, the necessary additions should be made in the half-yearly list. Such alterations should always be attested by the Secretary or the Chairman. No vehicles or animals should be included in either the half-yearly or the monthly lists, unless they have been in the possession of their owners for at least fifteen days. In cases in which the names of persons are found by the Councillors or the Chairman to have been rightly omitted from the half-yearly lists, the reasons for such omission should be given by the Councillors or the Chairman against the entry concerned in the list of omissions.

Note 1.—Carts and bullocks supplied by municipal conservancy contractors are not exempt from taxation. In the case of carts and other vehicles kept outside the limits of a municipality but let for hire within such limits, registration under section 85 of the Madras District Municipalities Act, 1884, is compulsory and within the meaning of that section a cart is let for hire within the municipality if the contract for letting for hire takes place within municipal limits. If the owner of a cart or other vehicle kept outside, but let for hire within the municipality in the sense above explained, omits to register the same under section 85, he would not only incur the penalties prescribed by the Act for such omission but would also be liable to pay tolls when the cart enters the municipal limits. In such a case the issue of a license under section 91 (2) compounding the payment of tolls will not be admissible.

Note 2.—The Collector is competent to sanction exemption of municipal servants from payment of tax on vehicles and animals under section 78 (iv) of the Act. Such exemption cannot have retrospective effect. In applying for exemption the Chairman should invariably furnish details of the vehicles and animals required by the municipal servants concerned for use so that the exemption, if granted, may be confined specifically to such vehicles and animals.

Note 3.—Exemption of vehicles from taxation under the proviso to sub-section (1) of section 77 of the Madras District Municipalities Act, 1884, can be granted only in the case of vehicles such as perambulators which are intended for use solely by children and cannot be used by adults also.

As sub-section (2) of section 77 of the Madras District Municipalities Act, 1884, only concerns itself with the *keeping* within municipal limits of any vehicle or animal and section 78 (v) exempts a vehicle or animal only if it has not been *used* during the half-year, any vehicle or animal if used even for a single day is liable to tax provided it has been kept by a person within the municipal limits for at least 15 days.

170. On receipt of the above lists from the Ward Councillors, all the numbers of the licenses already taken out as shown in the Register of Licenses should be noted against the respective names in the lists. A blank

form of application for licenses in Form No. 42 should then be sent to every person shown in the list who has not already taken out licenses, with a request that he may fill up the form in respect of the vehicles and animals owned by him and liable to the tax and return it to the Municipal office within a week together with the amount of tax payable by him on account of them and obtain the required licenses. The same procedure should be followed with regard to all persons whose names appear in the subsequent monthly lists. The numbers of all licenses taken out, which will be in Form No. 43, should be noted from time to time in the half-yearly lists.

Similar half-yearly and monthly lists should be obtained for carts in the municipality, but no attempt need be made for verification with the previous half-year's register. Care should however be taken to see that licenses in Form No. 44 have been duly taken out for all carts included in the list. Columns 2 and 3 of these lists may be used for noting the dates of seizures of carts and the penalties levied.

171. In the case of vehicles and animals, if the taxes are not paid and licenses taken out within the week mentioned above, the defaulters should be served with notices in Form No. 45 (which should bear consecutive printed numbers) requiring them to pay the taxes within fifteen days from the service of such notices. The numbers of these notices should be noted against the corresponding names in the half-yearly lists.

In cases in which licenses are not taken out even after the issue of the above-mentioned notices, warrants should issue for the recovery of the taxes due, and the procedure laid down for their execution in chapter IV followed. They will be in Form No. 46. Special licenses for all the vehicles and animals for which the warrant is issued will be prepared in the portion of the warrant set apart for the purpose. If the amount of taxes due is paid before distraint, the special license should be given to the party in the same way as bills for house-tax, etc. (article 153). The receipts from these special licenses should be recorded in a separate part of the license register (article 173), and the numbers of these licenses should be noted in the half-yearly lists, the word "special" being written below the numbers to indicate that they belong to the special series. Except in the case of amounts realized by warrants and special licenses, this tax should always be paid by the party into the office and the license obtained from there. If for any reason a distraint of the defaulter's property is impracticable or the distraint made is found insufficient, the defaulter should be prosecuted and the prosecution recorded in the Prosecution Register as laid down in article 210.

172. In the case of carts, the Chairman should notify by beat of drum the particular days on which carts should be brought to the Municipal office for numbering and registration. Registration certificates (Form No. 44) should then issue bearing separate consecutive numbers which should either be painted on the carts themselves or separate tin tickets bearing the numbers should be affixed to them. If the carts are not registered in time, officers duly authorized by the Chairman in this behalf, should be directed to seize them and bring them to the office after giving a receipt in Form No. 36. When they are so brought they will be entered in the Register of Distrained Property. If the owner pays the amount due under section 90 (2) of the Act, within 10 days of the seizure, the cart will be returned to him duly registered and numbered. The registration certificate will show the amount of tax realized and a separate receipt in Form No. 51 should be given for

the penalty and other charges recovered. In cases in which the amount due is not paid by the owner within the prescribed time, the cart will be sold by auction and the proceeds dealt with as in the case of other distrained property (articles 155 to 167).

Note 1.—A small fee, according to the discretion of the Council, but not less than the actual cost, should be recovered for numbering carts or supplying them with tin tickets. An account of these tickets should be maintained with the stock account of forms (article 62).

Note 2.—In those cases where distraint as enjoined by the Act becomes impracticable, resort may be had to clause 2 of section 103 of the Act.

173. A separate register in Form No. 47 should be maintained of all licenses taken out. The entries in this register should be made in the numerical order of the licenses, the special licenses for amounts collected on warrants being entered in a separate part set aside for the purpose. Collections made on account of arrears should also be recorded in a separate part of the register.

Note.—When the taxes payable on any vehicles and animals are compounded with the sanction of the council under section 79 of the Act, separate licenses should be issued for all the animals and vehicles concerned. They should, however, be entered in the register in one line with the total amount received on account of them in the proper money columns.

174. At the close of the year the balances due on account of all licenses not taken out should be worked out in the half-yearly lists and the items transferred to the Arrear Demand Register. When the amounts are recovered, the number of the licenses issued should be noted in this register.

Licenses for Offensive and Dangerous Trades, Temporary Erections and Obstructions in streets, etc.

175. Applications for licenses under section 188 of the Act must be sent to the Chairman not less than 30 days before the commencement of the year to which they appertain or 30 days before the date of opening when the place of business is opened during the course of a year. The fee for the license should be sent with the application. Out-door subordinates should be required to submit lists in Form No. 49 of such places of business immediately after the commencement of every year, for scrutiny and approval by the chairman, secretary or a councillor and any person shown in these lists who may not be found after enquiry to have taken out proper licenses should be prosecuted. Persons shown in the subsequent monthly reports of bill collectors (article 76) as not having taken out licenses should also be similarly prosecuted. If any amounts due are not collected during the year and are not also written off, they will be entered in the Arrear Demand Register.

Note 1.—Sub-section 1 of section 188 of the Act contemplates the issue of a single license in respect of any one place, whether it is used for one or more than one of the purposes referred to in that sub-section irrespective of the number of such purposes and of the clause or clauses in which they are specified. Accordingly when a single license thus covering more than one of the specified purposes issues, a single fee should be levied for it. The fee levied may be either—

(*a*) the aggregate of the separate fees which would be chargeable for separate licenses for each of the purposes specified, or

(*b*) a fraction, to be specified, of the aggregate fees so chargeable, or

(*c*) the highest fee leviable for any one of the purposes specified in the license.

Whichever of these courses may be adopted, the rate of fees which a particular Municipal Council may resolve to charge must receive the approval of the Governor in Council, under sub-section 2 of section 267.

Note 2.—The mere fact that a person has been prosecuted once or oftener under section 189 of the Act is no bar to the grant of a license to him. Councils may, at their discretion, issue licenses to such persons and collect fees.

176. All licenses should be issued in the same form (Form No. 48). They should be entered consecutively in the register of miscellaneous licenses in Form No. 50. If it is necessary to supply the licensee with a statement of the conditions subject to which the license is granted, such conditions should be printed from a local press and supplied with the license to the party concerned.

Note 1.—When a private market has been licensed under section 196 of the District Municipalities Act and separate licenses have been taken out by the owner of the private market for the use of particular portions of it for the sale or storage for sale of flesh and fish, it is not necessary that each individual stall-holder in that market should again obtain a separate license under section 191 (2) of the Act. Likewise the holder of a stall in a public market is not bound to take out a license under section 191 (2) of the Madras District Municipalities Act of 1884 in order to use such stall for selling or storing for sale, any flesh or fish intended for food.

Note 2.—Hotels, restaurants and boarding houses do not fall within the description of public halting places in section 188 (1) (*m*) of the Madras District Municipalities Act.

Note 3.—Consequent on the authority conferred on the Chairmen, Municipal Councils, by G.O. No. 1424, Judicial, dated 16th October 1908, and G.O. No. 292, Judicial, dated 22nd February 1910, relating to the issue of licenses for the possession, etc., of petroleum they will issue three sets of licenses :—

(i) Licenses under the Madras District Municipalities Act, 1884 [section 188 (*i*) (*j*)] for places used for the storage of dangerous petroleum not exceeding three gallons and of ordinary petroleum not exceeding 500 gallons,

(ii) licenses under the Indian Petroleum Act, for the possession within municipal limits of dangerous petroleum in quantities exceeding three gallons but not exceeding 40 gallons and of other petroleum exceeding 500 gallons except the possession of petroleum in bulk, and

(iii) licenses under the Indian Petroleum Act for the transport of petroleum not being dangerous petroleum, otherwise than by a pipe line and for the transport of dangerous petroleum in quantities not exceeding 40 gallons when such transport is within municipal limits, or when it is outside municipal limits if there is no resident Subdivisional Magistrate in the Municipality or if the Subdivisional Magistrate is in camp and has authorized the Chairman to grant licenses.

The rates of fees if any leviable for licenses under (ii) and (iii) have been prescribed in G.O. No. 1516 M., dated 11th September 1909, and the forms of licenses therein prescribed have been included among the Code forms (vide Forms Nos. 48-A, C, G, H, J and K). The fees charged for licenses granted by the Chairmen of Municipalities are creditable to the funds of the Municipalities.

Note 4.—The license to manufacture gun-powder or fire-works might be held to include storage of gun-powder or fire-works, but a license to manufacture gun-powder will not cover the manufacture of fire-works. Where, however, the storage of gun-powder or fire-works is not merely incidental to their manufacture a license for storage should also be obtained.

Note 5.—The proportionate fees payable to Municipal Councils in respect of licenses for the storage of petroleum in tins on premises already licensed for storage in bulk, should be apportioned towards the close of each financial year with reference to the actual quantity of petroleum stored in bulk and in tins during that year. This should be done whether the license was issued by Government or by a Government officer.

Note 6.—Municipal Councils can waive the levy of fees on temporary pandals put up for religious or charitable purposes or on occasions of public festivals or ceremonies in front of buildings or elsewhere, provided that such pandals shall not be kept up without payment of fees for more than one month at a time.

Note 7.—A period may be specified in a license for carrying on offensive and dangerous trades and a proportionate fee levied, provided that the period does not run beyond the financial year in which the license is granted. No refund should however be made where a trade i discontinued before the expiry of the term of the license.

Revenue leased out.

176-A. The right of collecting tolls should not be leased out by Municipal Councils for periods exceeding one year. As regards other leases—

(i) Leases of immovable property vested in Municipal Councils under the Madras District Municipalities Act, 1884, or acquired by them by purchase or gift may be granted by Municipal Councils subject to the condition that if any such lease extends for a period exceeding seven years, it should be submitted for the confirmation of Government.

***Note*.—This power of confirmation has been delegated to Collectors.**

(ii) Leases of avenue produce may be granted by municipal councils for a period not exceeding three years. This period may be extended, if necessary, with the sanction of the Collector who should see that such extensions are granted only in exceptional cases.

(iii) Leases other than those mentioned in clauses (i) and (ii) above should ordinarily be annual. Where the period of such a lease is for a longer period than one year, the municipal councils should first apply for the previous sanction of Government, giving a statement of the reasons which render the longer term desirable.

Care should be taken in the case of all leases for periods exceeding one year to see that the annual rental is punctually recovered as it falls due and not allowed to accumulate.

177. In January of every year, a notice should be printed and circulated, intimating the date, hour and place at which the sales of tolls and other revenue leases for the ensuing financial year will be conducted. Such notice should contain all the conditions of the sale as also the terms of the leases therein referred to. The date of sale should not be later than the 15th of February, so that there may be sufficient time to arrange for a resale whenever it becomes necessary by reason of the council not approving the original sale or by the purchaser not furnishing the required security and executing the lease bond in time for taking over the collection of the revenue leased out, with effect from the 1st of April. If possible a special meeting of the council should be arranged for to conduct the above sales as well as to dispose of tenders for supplies and contracts, in which case there will hardly be any necessity to arrange for a resale on the ground of the council not confirming the sale. If, on other hand, the sale of leases and the disposal of tenders for supplies and contracts are entrusted to a sub-committee of Councillors, the confirmation of the council should be obtained without loss of time either by circulating the sale lists and other papers or by arranging for a meeting as early as possible. Before such confirmation, purchasers in the sale should be required to pay the required security deposit, but they should be made to understand distinctly that the sale is subject to the confirmation of the council. To guard against the possibility of any purchaser failing to pay the required security and to execute the lease bond in time, the deposit of an amount as earnest money deposit before one is allowed to make a bid, should be made a condition of the sale and notified in the sale notice.

178. As soon as the sale is confirmed by the council the lessee should be required to execute a bond in which provision should be made for the payment of penal interest in case of late payments. Ordinarily two months' kists should be received in advance, as security deposits, and should be in cash, Government Promissory notes or, Post Office Savings Bank Deposits, provided that Government Promissory notes are, at the time of deposit, endorsed in the name of the Municipal Council, and have been enfaced for payment of interest at the treasuries in which they are to be deposited, and provided that in the case of the Post Office Savings Bank deposits, the deposit is made in the name of the Chairman under rule 45 (*g*) of the rules relating to the Post Office Savings Bank with the usual declaration pledging the same; but in no case should the deposit be less than two months' instalments of the contract amount.

The monthly or other periodical payments of kists should be without reference to the amount of security paid and should invariably be made payable on the first day of the period covered by the instalment. The security deposit should be taken as a set off against the kists due for the

last few months covered by it subject to all the conditions of the lease having been duly fulfilled by the lessee. The amounts of the securities should, on receipt, be credited in the accounts direct to the revenue head concerned, unless they are received in the year previous to that to which the leases appertain, in which case they should be credited under deposits in the accounts for the year of receipt, but should be transferred to the revenue head at the beginning of the following year or the last year of the lease if it extends for more than a year.

Note 1.—Lease bonds must be stamped according to the scale laid down in item 15 of schedule 1 of the Stamp Act.

Note 2.—Where the lease amount is less than Rs. 50 and the lease does not extend for more than a year, a formal lease bond may be dispensed with provided the lessee pays the full amount of the lease in advance and that the Chairman considers that a bond is not necessary in order to secure the observances of any rules as to repairs, as to the fees which lessees may levy and other matters.

Note 3.—Such statutory tolls as are levied under Madras Act IV of 1884 are not immovable property within the meaning of the Indian Registration Act and Transfer of Property Act and a lease of such tolls does not require a registered instrument.

179. The different bids at each auction sale should be recorded in a sale list, which should be signed by the officer or officers conducting the sale, the amount of the bid accepted being stated in words. Immediately after the sale has been confirmed, the necessary particulars should be entered in the register of revenue-yielding property (article 127) and the Miscellaneous Demand Register.

180. It should be remembered that the security deposit is intended mainly to safeguard the municipality against any loss which it may sustain by the cancellation of the lease, and its resale or departmental management of the revenue in consequence of a breach of the terms of the contract by the lessee. A careful watch should, therefore, be kept over the punctual payment of the instalment with reference to the Miscellaneous Demand Register, and prompt steps should be taken in case of default.

181. Delays for short periods may be permitted subject to the payment of penal interest at stipulated rates, but the liability to pay penal interest should not be looked upon as a sufficient security for all losses to the municipality. In cases, therefore, of persistent delay on the part of a lessee, prompt steps should be taken for the cancellation of the lease, and its resale or disposal otherwise, so that any loss entailed upon the municipality by the cancellation of the lease may be covered by the balance of the security deposit left after meeting the arrears of revenue and the penal interest remaining unpaid at the time of the cancellation.

182. Before cancellation of a lease, a notice may be served on the defaulter intimating that if the amount of the instalment which has fallen in arrears and also the amount of penal interest due thereon up to the date of payment be not paid within three days from the date of the notice, the lease will be cancelled and otherwise disposed of at his risk and at the discretion of the Council. Immediately after the cancellation of the lease is decided upon, the collection of the revenue should be taken over from the lessee, and managed departmentally until it is resold or otherwise disposed of as decided by the Council. Conditions to these effects should be inserted in the lease bond.

183. The balance of the security deposit, if any, after meeting the arrears of revenue, the penal interest due and the loss sustained by the cancellation of the lease for the remainder of its term or by the infringement of any of the terms of the lease, may be refunded to the party at the end of the lease. Should, however, the security deposit be found insufficient to

meet the above items, the balance can only be recovered from the defaulting lessee by a suit in a Civil Court.

184. The instalments in all cases except rents of market stalls when let out individually should be paid into the Municipal office by the lessees. They should be shown both in the Chitta and the Register of Miscellaneous Receipts in detail, and should at the same time be noted in the Miscellaneous Demand Register in the column for the month in which they are received. Receipts should always be given for them in Form No. 51 (Miscellaneous Receipt Form).

185. In the case of rents for market stalls, bills will be prepared in Miscellaneous Bill Form No. 60, from the Miscellaneous Demand Register and made over to the bill collector for realization not later than the 1st of the month for which the rent is due. These bills should be prepared, examined and signed in the same manner as bills for house tax. They should also be entered in the Register of bills issued (article 136-A). If they are not realized in time, warrants should be issued and the amount realized by distraint. In the case of these rents, the realizations should be noted in the Miscellaneous Demand Register from the Miscellaneous Challan Register. Separate books of Form No. 60 should be reserved for rents of market stalls, i.e., bills from such books should not be used for other purposes. They need not be entered in the Miscellaneous Bill Register referred to in article 209.

186. The muchilikas for the leases of the stalls should contain a special provision to the effect that all charges, if any, for repairs other than ordinary, rendered necessary by damages done to the building during its occupancy by the renter, will be paid by him.

Miscellaneous Revenue managed departmentally.

187. The following kinds of revenue may be managed departmentally, that is, collected through municipal subordinates instead of being leased out to renters :—

(1) Tolls.
(2) Market fees.
(3) Cart-stand fees.
(4) Ferry rents.
(5) Slaughter-house fees.
(6) Street sweepings.

188. When any of the above items of revenue is managed departmentally, it should be collected by means of tickets printed locally in foil and counterfoil in different colours for different rates, these latter being printed in each case. Each of these kinds of tickets should be bound in books of 100 and should bear consecutive machine numbers. Before issue to the collecting officers, they should be stamped with the Council's common seal in the presence of the Chairman.

189. A register in two parts should be maintained in the Municipal office for these tickets; the first in a form similar to Form No. 9, showing the number and value of each kind of tickets received from the press or returned by the collecting officers from time to time, the issues to the collecting officers and the balances remaining in the office. The entries for receipts should be attested by the initials of the Chairman or the Secretary and those for issues, by the collecting officers and the balances should be verified half-yearly by the Chairman or a Councillor, and a certificate of verification recorded in the register. The second part should be a personal ledger account for each officer entrusted with the collection of revenue.

by means of these tickets. The account will be debited with the number and the value of each kind of ticket issued to the collecting officer and should be credited with the amount of his collections paid into the Municipal office. Such remittances should be made every day accompanied by challans, showing in detail the number and the value of each kind of tickets actually issued by the collecting officer. The balances of the tickets in his hands should be struck at the end of every month. When any book has been completely used, the counterfoils should be sent to the Municipal office for check with the actual credits.

190. The collecting officer should also keep an account himself of the tickets entrusted to him and the collections made by him. The daily collections by each kind of tickets should be entered and the balances struck at the end of every day. The account and the stock of tickets should be verified by the Chairman or the Secretary or other peripatetic officers at irregular intervals. Such verification will always be certified to by the verifying officer.

Educational Receipts.

191. A scale of fees, inclusive of those for admission, as also of fines, library fees, etc., should be fixed by the Council with reference to the Educational Rules and in consultation with the educational authorities.

192. The fees should be collected by means of bill receipts in Form No. 52 bearing consecutive printed numbers for each school. These receipts should be prepared beforehand for each term in foil and counterfoil and signed or impressed with the facsimile stamp of the Principal or the Headmaster of the institution after examination by him with the attendance registers. They should be made over to the clerk or other subordinate entrusted with their collection. Such clerk should always sign and date the receipt after receipt of the money and before making it over to the boys. The Principal or the Headmaster should see from time to time that the receipts so entrusted are duly accounted for either by the payment of their amounts on collection or by the production of the uncollected bills on hand. The daily collections should be verified with reference to the entries of payment in the attendance register in the form prescribed in the Educational Rules and the counterfoils of the bills. At the end of the month a list of the defaulters will be prepared from the unrealized bills and after they have been compared with the attendance registers, the necessary action will be taken in regard to them. At the end of every term all unrealized bills should be cancelled and forwarded to the Municipal office with a list of them.

Note.—The fees collected from students for sports and other purposes under rule 99 of the Educational rules should be credited to municipal funds in the same manner as ordinary school fees. There is however no objection to the Principal or Headmaster maintaining a separate account of fees so levied in order to see that the amount is spent for the benefit of the students.

193. The collections in the case of Colleges and High schools should be remitted direct into the treasury with a challan in triplicate once a week, or oftener when they amount to Rs. 100 or more, and a receipt obtained from the treasury in duplicate. One of these should be retained in the College or High school and the other sent to the Municipal office with the monthly demand, collection and balance statement. Collections of smaller institutions should be remitted to the Municipal office at least once a week and a receipt obtained in Miscellaneous Receipt Form and filed in the school.

194. Monthly demand, collection and balance statements in Form No. 53 should be submitted to the Municipal office as soon as possible after the end of every month. They will be checked in the Municipal office by the Manager or the Accountant and admitted under the signature of the Secretary or the Chairman, the demand figures being verified by reference to the attendance and admission registers. Any irregularity, either in the collection of fees or in their remittance, should be brought to the notice of the council.

195. Arrears of fees cannot be recovered by legal process, but should be collected only when a pupil seeks readmission or applies for a leaving certificate.

196. The rates and levy of fees from pupils of backward or indigent classes are governed by rules 93 and 102 of the Madras Educational rules.

197. The forms for fee receipts should be supplied from the Municipal office, which should keep an account of them in the stock account of forms.

Medical Receipts.

198. A register of subscriptions and donations and one for the sale of medicines will be maintained in Forms Nos. 54 and 55, respectively, in Municipal hospitals and dispensaries when they have receipts of these kinds.

199. Subscribers and donors should be requested to note in column 6 of the first register, the amount paid by them and to affix their initials with the date of payment in column 7. When a subscription is withdrawn, the fact should be noted in the register by the subscriber himself or by the officer in charge of the dispensary. The register should be written up at the beginning of every month and closed at the end of it, the arrears outstanding being carried to the next month.

199-A. Subscriptions for the supply of medicines should be made in advance, and this rule should be strictly enforced. In the case of non-subscribers, medicines should ordinarily be supplied only on prepayment. Special exception may be made in the case of urgency on the written orders of the Medical officer in charge and also in the case of well-known inhabitants of the place; but arrears in these cases should be recovered without undue delay.

200. The register of sales of medicines in Form No. 55 should be posted as soon as each prescription is dispensed whether the medicine is sold for cash or on credit. The entries should be compared with the prescription books or file of prescriptions and initialled by the senior Medical officer in charge.

201. At the end of the month, bills in Miscellaneous Bill Form No. 60 should be prepared for all medicines sold on credit and the amounts realized by means of the hospital peon. Outstanding bills should after three months be sent over to the Municipal office for collection with a covering list signed by the senior Medical officer in charge, the fact being noted in the register against the entries concerned.

202. These uncollected bills will be entered in the Municipal office in the register of miscellaneous bills (article 209) and steps taken to collect

them in due course by process if necessary. All irrecoverable items should be written off periodically with the sanction of the council.

203. The collections in the hospital should be remitted to the Municipal office once a week with a challan showing the details, and a receipt obtained in Miscellaneous Receipt Form No. 51.

Recoveries of charges incurred by Municipalities in connection with the treatment of members of the Police Force.

203-A. The following rules regulate the recovery of charges incurred by Municipal Councils in connection with the treatment of members of the Police Force :—

(1) *Medical advice.*—The contribution of 5 per cent paid by Government to Municipal Councils towards the cost of medical officers employed by them should be held to cover also the medical advice given to the members of the Police Force. No separate payment on the latter account is necessary.

(2) *Dieting charges.*—Charges incurred in the dieting of police sick while under treatment in hospital are fully recoverable, the recovery being made from police officers themselves up to a limit of Rs. 4 per mensem, irrespective of their pay, while charges in excess of this amount will be met from Provincial Funds.

(3) *Cost of repairs to police wards.*—Where Municipal Councils maintain police wards, the charges of repairs and mainteannce, including any special staff entertained are recoverable from Provincial Funds.

(4) (i) *Cost of medicines and surgical and other appliances.*—Where medicines and surgical and other appliances are supplied by a Municipal Council for a police ward attached to a hospital, the total cost of the issues for the year should be divided up proportionately to the number of police and other patients respectively. The proportion thus arrived at debitable to the police will be recovered by the Municipal Council on contingent bills countersigned by the District Medical and Sanitary Officer.

(ii) Where constables are treated as out-patients or as in-patients of a hospital which has no police ward, they will be charged for medicines supplied to them under whatever rules may be applicable to other persons of the same status at the hospital in question. In this case, the charge is one to be paid by the constable and not by the department.

Vaccination Receipts.

204. All applications for vaccination at home should be numbered consecutively and filed in a separate file. The collections will be made by vaccinators, who will give receipts in Form No. 56, which should bear printed consecutive numbers. The collection should be remitted at least once a week to the Municipal office and receipts in Miscellaneous receipt form obtained. The amount collected on account of each application will also be noted in the application concerned.

Miscellaneous Sales.

205. This register in Form No. 57 is intended for the record in the Municipal office of transactions connected with miscellaneous sales effected from time to time of distrained property, avenue clippings, old stores and materials, produce of lands and gardens, street sweepings, sale of lands,

etc., other than cases in which regular contract agreements are taken. A register in this form will be maintained in the Municipal office and will include all sales whether effected in the office or outside of it. For out-door sales, separate registers will be maintained by the officers in charge. The entries in the first five columns of the register in both cases should be made as soon as orders have issued for the sale. In the case of out-door sales, the register of the out-door officer should be sent to the Municipal office as soon as a sale is effected, and the necessary particulars entered in the register maintained by the latter. Sales, the estimated proceeds of which are not likely to exceed Rs. 5, may be conducted by the officers proposing them, subject to the previous approval of the Chairman or the Secretary. In all other cases they should be conducted in the presence of one or other of those officers or of a Councillor. Separate pages should be set apart in the register for each class of sales according to the budget heads. In the case of the sales of distrained property, the distribution of the total amount realised at each sale between the tax heads and warrant and distraint fees should be noted against the total for entry in the classified abstract. All amounts outstanding at the end of the year should be carried forward to the beginning of the next year's register.

Travellers' Bungalow Receipts.

206. This register in Form No. 58 should always be kept in the bungalow in charge of the butler or maty. Travellers should be required to note the dates and hours of their arrival and departure and to make payments before their departure in accordance with the scale fixed by the council, which should be stated in a notice to be hung up in the bungalow, and to note the payments made by them in the proper column of the register with their initials. The butler or maty should bring the book to the Municipal office and pay the collections into it at least once a week and obtain a receipt in Miscellaneous Receipt Form. The Accountant should examine the book and bring short recoveries to the notice of the Chairman, so that he may take steps to recover them from the travellers concerned or from the butler or maty.

Recoveries for services rendered.

207. No work for a private individual shall be undertaken by a municipality unless the estimated value of it is paid in advance. When such an advance is received, it should be credited to the service head and a special account should be opened in the Personal Ledger in Form No. 83 in the name of the individual concerned. The amount received should be entered on the debtor side and each charge incurred on account of the service rendered, should be drawn on proper bills and should be entered on the creditor side, as soon as it is paid, with a quotation of the number and date of the voucher; care should be taken that the necessary entries are made on the creditor side for supervision and other charges recoverable in addition to the actual cost of the work. On the completion of the work if there is a balance at his credit, it should be refunded to him and a note of the fact made in the personal account. If, on the other hand, the account shows a debit balance, the amount should be recovered from him by means of a miscellaneous Bill in Form No. 60.

Note.—A fee for supervision under this article is obligatory but the exact rate to be charged may be fixed by municipal councils with reference to local circumstances.

Other Miscellaneous Receipts.

208. The following are some of the other receipts of Municipal funds :—

(i) *Interest on Investments.*—See article 382.

(ii) *Cattle Pounds.*—These belong to municipalities only in the Malabar district. The rules laid down in the Special Funds Code for the recovery and accounting of receipts from them should be followed. The pound-keepers when making remittances to the Municipal office should however send only one challan instead of in duplicate as prescribed in article 135 of the Special Funds Code. The challan will be retained in the Municipal office and pasted to the counterfoil of the receipt in Form No. 51 which should be furnished to the pound-keeper who, after satisfying himself that it is in order, will paste it to the counterfoil of the challan.

Note.—The Superintendent, Government Press, has been authorized to supply the Municipalities in the Malabar district with Special Fund forms required for the use of pound-keepers on payment of cost.

(iii) *Fees for licenses for places of Public Resort under Act II of* 1888.—Applications received for these should be required to be verified by out-door officers in regard to extent and other particulars. Licenses in Form No. 33 should then be issued and recorded in a separate column in the register of licenses in Form No. 50. Licenses for places of public resort or entertainment which may be granted under section 7 of the Places of Public Resort Act, 1888, shall be of two classes—(1) annual and (2) temporary. Temporary licenses will be granted for periods not exceeding three months at any one time. Annual licenses shall be granted only in respect of buildings which are not constructed of inflammable materials, but temporary licenses may be issued in respect of such buildings when they are required only for occasional use as places of public resort or entertainment. Temporary licenses only may be issued for thatched buildings, or buildings constructed of wood or mats or other inflammable materials, and for tents. Licenses of either description may, however, be granted for the use of open walled enclosures which have no roof or superstructure. A license once granted may be renewed at the discretion of the authority competent to grant it.

Whenever any license as described above is granted or renewed, a fee shall be charged according to the scale laid down below :—

(1) For an annual license, Rs. 5 for an area of 1,000 square feet or less with an additional fee of Rs. 2-8-0 for every 500 square feet or fraction thereof in excess of 1,000.

(2) For a temporary license for a period not exceeding three months for a building thatched or constructed of wood or mats or other inflammable materials or for a tent Rs. 5 for a month or for a portion thereof for an area of 1,000 square feet or less, with an additional fee of Rs. 2-8-0 for a month or for a portion thereof for every 500 square feet or fraction thereof in excess of 1,000.

(3) For a temporary license for a period not exceeding three months for a building not thatched nor constructed of inflammable materials, but only occasionally used as a place of public resort or entertainment, Re. 1 for a month or for a portion thereof for an area of 1,000 square feet or less with an additional fee of As. 8 for a month or for a portion thereof for every 500 square feet or fraction thereof in excess of 1,000.

(4) For an annual license for an enclosure without any roof or superstructure thereon, Rs. 2 for an area of 2,000 square feet or less with an additional fee of Re. 1 for every 1,000 square feet or fraction thereof in excess of 2,000.

(5) For a temporary license for an enclosure without any roof or superstructure thereon Re. 1 for a month or for a portion thereof for an area of 2,000 square feet or less with an additional fee of As. 8 for a month or for a portion thereof for every 1,000 square feet or fraction thereof in excess of 2,000.

The fees for temporary licenses shall be leviable at half of the above rates, where the buildings or enclosures are used solely by day without lights.

Explanation.—For the purpose of these rules, where a structure for which a license is sought is constructed partly of inflammable and partly of non-inflammable materials, the whole will be considered to be an inflammable structure. Where the place consists partly of a structure and partly of a mere unroofed enclosure, the fee shall be calculated on the area of the structure alone.

Note 1.—It should also be seen that the conditions laid down in the rules III, IV and V of the rules referred to in G.Os. Nos. 1224, 1224-A M., dated 2nd August 1909, have been fully complied with before the issue of the licenses in form No. 33.

Note 2.—Places of an area of less than 500 square feet will not come under Act II of 1888—vide section 3 of Act II of 1888.

(iv) *Claims against Provincial Revenues for reimbursement of charges debitable to Provincial Revenues but disbursed in the first instance from Municipal Funds.*—Such claims should always be preferred as soon as the charges are incurred. In cases in which they are not preferred within six months after publication of the financial statement in which the final accounts of the year are announced, which takes place generally about the 20th March of the following year, the sanction of Government will have to be obtained by the Municipal Council before its claim can be admitted.

(v) *Fees for Search of Birth and Death Registers.*—The search fee prescribed in section 249 (4) of the Madras District Municipalities Act, should be levied in the case of all applications for extracts from the birth and death registers even if the search is facilitated by the supply of precise information regarding the date of birth or death in question, or if the registers to be searched relate to the current year.

Miscellaneous Bill Register.

209. This register in Form No. 59 is intended for the record of all transactions relating to miscellaneous dues for which bills in Form No. 60 are issued except those issued for market rents (see article 185). Bills outstanding at the end of a year should be brought forward at the beginning of the next year's register.

Prosecutions and Fines.

210. A register of all prosecutions instituted by the Municipality will be maintained in Form No. 61. The Magistrates should remit periodically to the Treasury direct all recoveries made by them in the cases of these prosecutions, and from the chalans received from the Magistrates, the Treasury officer will credit the Municipality with the amount of the taxes and dues recovered, while the fines and penalties will, in the first instance, be credited to Government and after the close of the year be paid to the Municipality by the Accountant-General.

The Magistrates will also furnish the Municipality, at the end of every month, with a statement in Form No. 62 showing the fines awarded to it and the amount of taxes and dues collected and remitted to the Treasury. The statement should also include cases in which the accused are sent to jail in default of payment of the fines imposed. On receipt of these statements in the Municipal office, the credits for the amounts of taxes and dues should be traced in the Treasury pass books and the statements should then be carefully filed for check of the amount of fines and penalties to be credited to the Municipality after the close of the year. The recoveries will also be

noted in the register of prosecutions against the items concerned, while the amount of taxes will also be noted in the respective bills.

The receipt of the monthly statements from the Magistrates should be duly watched, and, when not received in time, they should be called for.

211. Realizations of fines under the Nuisance Act III of 1889 will, in the first instance, be credited to Provincial Revenues in the treasury accounts and will be adjusted to the credit of criminal courts deposits in the Provincial Accounts of March Final after the end of the year by the Accountant-General, who will send intimation of the amount to the Treasury officer. The latter will give the necessary credit to the Municipality in the pass book for the year then current after obtaining the usual receipt from the Chairman. It will then be brought to credit in the cash book of the Municipality in the treasury column in the usual course. The same procedure has been extended also to all other fines imposed by Magistrates on Municipal prosecution.

Contributions.

212. The realization of amounts due on account of these should be watched by means of the Miscellaneous Demand Register, see article 123. The amounts due should be entered in the demand column as early in the year as they can be ascertained. As soon as this is done and the amount becomes due, a bill should be prepared by the Municipality and forwarded to the head of the department concerned or the Accountant-General in cases in which that officer's authority is necessary, with a request that the Treasury officer may be authorized to pay it by crediting the amount to the Municipality in his accounts.

CHAPTER VI.—EXPENDITURE.

Vouchers.

213. Vouchers for payments should always be in the prescribed printed forms, and care should always be taken to keep a sufficient stock of these in hand. In the case of miscellaneous purchases, the payment should be made on the suppliers' own bills. When such payments are made from the permanent advance, the suppliers' bills should be attached to the recoupment bill as sub-vouchers. If they are in vernacular, an English abstract of them should always be inserted on them under the initials of the Manager. When petty payments are made from the permanent advance and no separate receipts can be obtained, a memorandum should be drawn up showing the nature and amount of the expenditure and this should be passed by the Secretary or Chairman. After payment is made this should be treated as sub-voucher for the payment.

Note.—Sub-vouchers for sums not exceeding Rs. 10 may be cancelled or destroyed as soon as the bills to which they are attached have been passed by the Chairman or Secretary.

214. Payments to illiterate persons must be attested by one or more witnesses.

When the payee signs in vernacular the amount acknowledged should be noted by him in the same vernacular.

215. The amount of each voucher should be entered in words as well as figures, and care should be taken not to leave space for fraudulent alterations before or after either entry. The form for stating an amount in words should be Rupees annas and pies only, the written amount filling the whole blank space or spaces.

216. All corrections and alterations in vouchers should be attested by the initials of the officer or person signing the bill, while those in the pay order should be attested in the same way by the Chairman. No document bearing an erasure should on any account be accepted.

217. Charges against two grant heads should not be included in one voucher except in the case of recoupments of permanent advance. The pay of all the establishments under the direct control of a drawing officer may however be drawn in one bill.

All Vouchers to be passed by Council.

218. All vouchers for expenditure should be placed before the Municipal Council, either before or after payment, for scrutiny and admission of the charges. The following rules show in which cases the Chairman is empowered to pass bills himself and in which cases they require to be submitted to the council for sanction before payment :—

(1) At every meeting of the council two sets of vouchers should, therefore, be submitted for scrutiny—one comprising all bills paid by the Chairman since the last meeting and the other those pending payment for want of council's sanction. It would be convenient if a separate resolution were recorded regarding each set with a specification of the numbers and amounts of the vouchers concerned.

Expenditure which the Chairman may pass without previously submitting the bills for the Council's sanction.

(2) In order to prevent inconvenience, payments of the following kinds may be made by the Chairman without obtaining the previous sanction of the council :—

(*a*) All charges including those for works in regard to which the scales, rates, amounts, estimates or allotments have been previously sanctioned or approved by the council, the Collector or Government.

(*b*) Petty office contingencies.

(*c*) Travelling, leave and acting allowances in accordance with the rules in the Civil Service Regulations, or the orders of Government passed thereon.

(*d*) Charges for the details of which the controlling officers of other departments are responsible, and which are paid on their counter-signature or authorization such as—

(i) Teaching grant bills passed by the inspecting staff of the educational department.

(ii) Contingent charges connected with hospitals and dispensaries and vaccination, passed by the Civil or Military Assistant Surgeon in charge of the institution or the District Medical officer or the municipal sub-committee, as the case may be.

(iii) Cost of Municipal Account forms printed at the Central Press, etc., as advised by the Accountant-General.

(*e*) Contingent charges connected with the upkeep of waterpandals, provided the conditions of article 289 are fulfilled.

(*f*) Cholera contingent and festival charges.

(*g*) Contingent charges connected with conservancy and lighting.

Expenditure requiring the previous sanction of the Council.

(3) In the following cases no payments may be made without first obtaining the sanction of the council. If, however, the Chairman has been specifically authorized to incur the expenditure concerned, and the numbers, rates, prices or amounts have been fixed by the council, the bills need not be placed before that body prior to payment. Such cases fall under rule 2 (*a*) above and may be passed by the Chairman within the limits laid down, though reference should always be made in such cases on the bill itself to the number and date of the council's resolution under which the charge has been incurred :—

(*a*) All charges incurred in excess of the sanctioned budget allotment or on objects not specially provided for therein.

(*b*) All charges for which the sanction of Government or the Collector is necessary, but which have to be incurred in cases of emergency in anticipation thereof.

(*c*) Payments for works in excess of the sanctioned rates or estimates, as well as for those which are undertaken in cases of emergency, without the estimates having been passed by the council.

(*d*) Unusual contingent charges, such as the purchase of office furniture, livestock, tools and plant, conservancy carts, lamp-posts, etc.

(*e*) Charges for the purchase of warm clothing.

(*f*) Books, etc., not specially provided for in the budget.

(*g*) Salary grants and house-rents. Such cases, if the rates or amounts have been once fixed by the council, fall under rule 2 (*a*).

(*h*) Building and other grants.

(*i*) Survey charges.
(*j*) Charges for compensation to owners of buildings or lands taken up for municipal purposes.
(*k*) Law charges.
(*l*) Investments.
(*m*) Permanent and other advances.
(*n*) Writes off of (i) all irrecoverable arrears of ordinary municipal revenue and (ii) such extraordinary items as loss by theft or by negligence of Municipal subordinates or defalcation and the like, when the amounts involved do not exceed Rs. 200 in any case.
(*o*) Refunds of lapsed deposits and security deposits.
(*p*) Remissions of revenue.
(*q*) Miscellaneous printing charges.
(*r*) Cost of facsimile stamps for the use of honorary chairmen.

Sanction required for Expenditure.

218-A. The following charges require the previous sanction of Government:—

(1) Expenditure not provided for in the budget and for which an allotment or transfer of funds exceeding the limits prescribed in article 5 has to be made.

(2) (i) Entertainment of, and alterations in, all permanent establishments with the exception of those referred to in article 16-A subject to the conditions therein laid down.

(ii) Entertainment of temporary establishment for plague duty.

(iii) Entertainment of temporary servants for other purposes for periods exceeding two years—vide article 16-B.

(2-A) Employment of coolies whose wages are not debited to specific works but are shown in a lump under a head of account such as "Repairs—Communications" if they are entertained for periods in excess of two years.

(3) Travelling, leave and acting allowances, in excess of those admissible under the Civil Service Regulations (articles 27 and 31).

(4) Gratuities to municipal servants in cases of less than 20 years' municipal service (article 33).

(5) Payment of carriage allowance to official chairmen (article 271) not directly connected with the district administration.

(6) Local purchase of medical apparatus costing more than Rs. 25 each (article 282).

(7) Purchase of all prizes except such as are referred to in note 2 to article 285-D and the purchase of books, periodicals and maps when the total actual expenditure incurred on this account exceeds Rs. 200 in a year.

(8) Appropriation of funds raised by a loan or special contributions or endowments, to any object other than that for which they have been raised (article 385).

(9) Charges not falling under clauses (i) to (vii) of section 113 of the District Municipalities Act.

(10) Payment of contributions from the Municipal funds to Local Boards, Municipal Councils and others (section 114 of the Act).

(11) Opening of primary schools, where admission is wholly or partly free to any class of inhabitants (section 119 of the Act).

(12) Maintenance of institutions connected with the diffusion of education other than those specified in clause (iv) of section 124 of the Act.

(13) The execution of works under clause (2) of section 187 of the Act.

(14) Execution of sanitary works costing Rs. 20,000 and upwards (vide article 304-A).

(15) Payment of house-rent to municipal servants.

(16) Payment of increments of salary to municipal servants in advance of due date.

(17) Purchase of lamps, and other unusual items where the cost of each item exceeds Rs 100.

218-B. For the following charges, the previous sanction of the Collector is sufficient :—

(1) Employment of temporary establishments required by municipal councils on salaries exceeding Rs. 50 per mensem or for periods not exceeding two years—vide article 16-B.

(2) Payment of travelling allowance to Municipal servants for journeys beyond the district adjoining the Municipality, and to Chairmen in all cases.

(3) Payment of gratuities (article 33).

(4) Payment of a fixed monthly contract grant for contingent expenditure in the case of small establishments (article 274).

(5) Payment of law charges in excess of the provision made in the Budget (article 286).

(6) Waterpandal charges in excess of the limit prescribed in article 289.

(7) Purchase and renewal of livestock for which no specific provision has been entered in the Budget Estimate (article 365).

(8) Purely temporary changes in the menial staff of conservancy and private scavenging establishments within the sanctioned scale.

(9) Payment of capitation allowance to conductresses in Municipal Girls' schools.

(10) The grant of compensation for dearness of food on the application of Municipal Councils to whole-time municipal servants, whose pay does not exceed Rs. 16 per mensem, for the same period that it is allowed to Government servants on civil establishments in the district, provided that the amount of compensation does not exceed Re. 1 per mensem to each servant over the age of 16 years, and As. 8 per mensem to each menial servant below the age of 16 years.

(11) Contributions by Municipal Councils towards the establishment and maintenance of lending libraries of medical books for the benefit of medical subordinates in their employ up to a limit of Rs. 25 per annum.

(12) Employment of temporary establishments including Sanitary Inspectors required for cholera duty.

(13) Payment of stipends to pupils undergoing training as midwives, compounders and schoolmasters, subject to the condition that the provision made for this purpose in the sanctioned budget of the municipality concerned is not exceeded.

(14) Supply of warm clothing or uniform to municipal servants.

(15) Payment of horse or conveyance allowance, other than bicycle allowance to municipal servants and of carriage allowance to non-official Chairmen of Municipal Councils and to vice-chairmen in certain cases (vide article 271).

218-C. Municipal Councils may on their own authority incur expenditure not exceeding Rs. 100 on any object other than establishment. This authorization will not affect the items of expenditure referred to in clause (viii) of section 113, section 114, clause (iv) of section 124 and sub-section (2) of section 187 of the Act for which the sanction of Government should be obtained. Nor will it affect the charges incurred on the purchase of books which are governed by the rules in articles 218-A (7), 285 and 285-D.

Payment Orders and Payment of Claims.

219. Claims against a municipality shall ordinarily be discharged by cheques drawn upon the treasury with which the municipality banks.

220. Every bill or other claim for payment shall be presented in the first instance to the Secretary or the Chairman, who should cause it to be entered forthwith in the "Register of Bills" in Form No. 63, initial the entry and then make it over to the Accountant for check and examination. If the latter finds it correct and in order, he will initial it in token of its correctness and endorse on it a payment order in favour of the drawer of the bill or his duly authorized agent for the signature of the Secretary or the Chairman as the case may be. The payment order shall run as follows:—

"Pay $\frac{\text{by cheque}}{\text{in cash}}$ Rupees (in words and figures) only, and debit to (major, minor and detailed heads)."

Note.—Establishment and contingent bills prepared in the office need not be entered in the register.

221. The Manager will also examine the bill and initial it and the pay order will then be signed by the Chairman or the Secretary, if he has been authorized to do so.

222. All bills for Rs. 10 or more should be paid by cheques, while claims for smaller sums should be paid in cash from the permanent advance.

223. If the bill is to be paid out of the permanent advance, it will be made over to the shroff after the payment order thereon has been signed as required by article 221. The shroff will after payment stamp the voucher with the words "paid in cash" in conspicuous type. This will be attached as a sub-voucher to the next contingent bill or imprest account. If the amount is payable by cheque, the bill should be stamped "paid by cheque No. " in conspicuous type, and the cheque will be written up by the Accountant or Manager. Both the bill and the cheque will then be placed before the Chairman or the Secretary as the case may be, who will initial the "paid" endorsement on the former and sign the latter. Facsimile signature is inadmissible. When a portion of the bill has also to be adjusted, a further endorsement should be made thus under his signature—

"Adjust Rupees (in words and figures) by debit to major, minor and detailed head) and credit to (major, minor and detailed head)."

The amount of the cheque shall be entered in the cash book as soon as the cheque is signed. The adjustment should also be entered in red ink on both sides of the cash book at the same time.

224. Every payment made, either in cash or by cheque, shall be covered by a receipt, stamped, if necessary, and signed by the person or his duly authorized agent to whom the money is due and to whom it has actually been paid. A receipt signed by another person or by a municipal employee is invalid. When payments are made by money order or the value-payable post, for sums in excess of Rs. 20, stamped receipts of the payees besides the Postal acknowledgments need not be always insisted on.

225. When payment has been made either in cash or by cheque or by a remittance, the fact will be noted in the register of bills. Vouchers when paid should be numbered consecutively and kept with their sub-vouchers in bundles.

Cheques.

226. Cheques drawn on a treasury shall be in form No. 64. Cheque books shall contain 100 cheques each and each book should bear a number which should be repeated in print upon each cheque contained in it. The cheques should also bear consecutive numbers of their own. The drawing officer should notify to the treasury upon which he draws, the number of the cheque book which he from time to time brings into use. Cheque books should always be kept under lock and key in the personal custody of the drawing officer who, when relieved or when he delegates his powers in this respect to another, should take a receipt for the correct number of cheques made over to the relieving officer, a specimen of whose signature should at the same time be forwarded to the treasury concerned, under the signature of the officer relieved.

227. The officer to whom the duty of signing cheques is allotted, shall count the cheques and shall record on the back of the cheque book a certificate that "this cheque book contains . . . . forms." The cheque book shall remain in the custody of the officer who usually *signs* the cheques.

228. The cheque book in use may be made over to the Accountant or Manager whenever required, but it shall be returned before the office is closed for the day. The officer on whose custody it is to remain shall satisfy himself then that all unused cheques are in the book and that none have been surreptitiously extracted.

229. No cheque shall ordinarily be signed unless required for immediate delivery to the person to whom the money is to be paid. The practice of retaining signed cheques in the office should not be permitted, except under very exceptional circumstances, which should be recorded.

230. Every cheque shall be drawn in English in favour of the person to whom the money is actually to be paid, and no cheque shall be drawn in favour of one person for a payment to a third party. The sole exceptions permitted to this rule are in the case of a cheque issued (*a*) for a sum of money distributable as pay or wages among a number of municipal employees and (*b*) for a sum of money due to a person residing outside the district in which the treasury with which the municipality banks is situated. In such cases the cheque shall be drawn in favour of the Chairman or the Secretary or any of the officers mentioned in article 255 who will cash the cheque, and in case (*a*) disburse the amount himself and in case (*b*) forward it, by currency notes and stamps in registered and insured covers, or by money orders, to the payee.

231. The amount of every cheque drawn shall be written in words as well as in figures both on the cheque itself and on the counterfoil, and the counterfoil shall be initialled by the person who signs the cheque.

232. All cheques shall bear a receipt stamp of the value of one anna at the cost of the Municipality and this receipt stamp shall be affixed before the cheque is signed or the cheque forms may be had embossed with stamps.

233. Cheques shall be signed either by the Chairman or, in his absence, by any two Municipal Councillors duly authorized by him in his behalf or the Secretary to whom the power of signing them has been delegated.

Note.—Under section 39-A (3) (*d*) of the District Municipalities Act, a Chairman can delegate the power of issuing cheques to his Secretary as the delegation concerned conferred by section 28 (2) of the Act is as much a power as a duty.

Cancellation of Cheques.

234. When a signed cheque is cancelled, it should be enfaced or stamped "cancelled" by the Chairman and shall be destroyed by the Government Auditor as soon as the accounts for the month in which the cheque was drawn have been audited. The fact of cancellation shall be noted in red ink under the initials of the drawer of the cheque upon the counterfoil and also across the passing order which has been enfaced upon the voucher.

235. If the cheque is cancelled before the cash transactions of the month in which it was issued have been totalled, the entry in the cash book shall be struck out in red ink under the initials of the Chairman or the Secretary with a note that the cheque has been cancelled.

236. If, however, the cash book has been totalled, and the correction is required to be made in a year subsequent to that in which the cheque was issued, the amount of the cheque shall be credited in the cash book in the treasury column under the head "Refunds of expenditure of previous year"; if, however, the correction is made in the year in which the cheque was issued, it should be posted on the payment side of the cash book in the treasury column as a *minus* entry under the head of expenditure to which it was originally charged.

237. Cheques are current for three months only. After the expiration of that period payment will be refused at the treasury, and the person in whose favour the cheque was drawn will therefore have to bring it back to be revalidated. No fresh cheque should be issued. The lapsed cheque shall simply be redated and the alteration initialled by the Chairman or the official whose duty it would be to sign the cheque. A note of the fact of redating shall be entered in the cash book against the original transaction and upon the counterfoil of the cheque itself. The alteration will in no way affect the accounts and no further entries shall be made.

Pay of Establishment.

238. Establishment bills should be prepared in form No. 65 with full details of names and will show separately in the first money column the salary or absentee allowance due to each person on the establishment for the month, whether drawn or not, and in the second column any amount not drawn but held over for subsequent payment. The fourth money column will be used to show the amount drawn for each person. When salary is drawn for a portion of a month only, the rate at which, and the number of days for which, it is drawn, should be stated in column 1 below the name of the employee. The salaries of the persons included in each section will be marked off in the bill by a line and the total of each section will be entered in red ink.

Note.– The salaries of all the establishments should be drawn in one and the same bill, if they are drawn under the signature of the same officer and all fixed recurring charges, namely, on account of house-rent, fixed contingent allowance, etc., should be included in the bill for establishment.

239. The pay of all temporary establishments (other than hot weather establishments) should be billed for separately with a quotation of the orders sanctioning them.

240. Establishment bills may be signed at any time on the last working day of the month by the labour of which the salary is earned, and are due for payment on the next working day. Only in the case of an employee finally quitting the service of the municipality can pay due to date be paid before the end of the month. In such cases supplementary bills should be presented.

241. If the first six days of a month are public holidays on which the treasury with which a municipality banks is not open, the establishment bills may be paid on the last open day before the said holidays with the sanction of the Municipal Council.

242. The monthly bill will be supported either by an absentee statement in form No. 66 or by a certificate in the terms stated at the end of the establishment bill form. In the case of new appointments to vacancies of posts held by medical subordinates and of other posts carrying a maximum pay of Rs. 100 and upwards, the number and date of the order of the Surgeon-General or Government or the Collector, as the case may be, sanctioning the appointment (article 24) should be quoted against the name of the employee.

Note.—In the Absentee Statement the chain of appointments made, consequent on each absence, should be separated off by a line drawn across after the name of the last acting officer.

243. Salary can be drawn for the day of a man's death. The hour at which death takes place has no effect on the claim.

244. The last payment of an employee's salary should never be made until it has been ascertained that there are no demands outstanding against him. A certificate to this effect signed by the Manager and countersigned by the Chairman should be attached to each such bill.

245. To the first bill in which a periodical increment is drawn for any officer, a certificate in Form No. 67 should be appended

245-A. When granting periodical increments, the past service under other Municipalities or other Local Boards should not be taken into account. Service under each municipality and each Local Board should be treated as distinct for the purpose of the grant of increments.

246. In the case of officers transferred to the municipality from Government or Local Funds and drawing pay for the first time from the municipality, payment should be made only on production of a last-pay certificate.

247. Deductions on account of income-tax should be shown in the establishment bills in the proper column. For purpose of income-tax, salary includes allowances, fees, commission, and perquisites or profits received in lieu of or in addition to a fixed salary in respect of an office or employment of profit. It does not include—

(1) Travelling allowance.
(2) Horse allowance.
(3) Any allowance granted to meet special expenditure, such as house-rent, compensation for dearness of provisions.
(4) Scholarships, if granted to meet the cost of education.

248. The tax is leviable upon the gross salary subject, however, to deduction of such portion of the salary as (1) is paid by the officer to an Insurance Company, Mutual Benefit Fund, Friendly Society or other legally established association in respect of an insurance on his own life or

on that of his wife, (2) is paid into any Provident Fund established under the authority or with the permission of Government, and is not repayable to the officer at his option so long as he remains in the service, and (3) is deducted as fine inflicted by the head of the office; provided that (1) the total amounts deducted under (1) and (2) do not exceed one-sixth of the salary for the year and (2) the claim to exemption on account of premium paid to an Insurance Company, etc., is made within six months from the last day of the financial year during which the premium was paid.

Note.—A portion of salary withheld under an order of a Court is not exempt from income-tax.

249. The above deductions, with the exceptions of those under (3), are not taken into account in determining whether the income is liable to the tax or in determining the rate at which the tax shall be levied. The tax should be deducted solely with reference to the salary of each month separately.

250. A deduction made on account of the payment made to a life Insurance Company, etc., must be supported either by the original or by a duplicate receipt or certificate of payment given by the Insurance Company.

251. Arrear pay should be drawn not in the ordinary monthly bill, but in a separate bill, the amount claimed for each month being entered separately with quotation of the bill from which the charge was omitted or withheld or on which it was refunded by deduction, or of any special order granting a new allowance. Such bills can be paid at any time and may include as many items as are necessary. When bills for arrears of pay are paid, the number and date of the voucher should be noted on the original bill from which the charge was withheld or omitted or in which it was refunded, against the item concerned in order to prevent a second claim from being entertained.

Register of sanctions for Recurring Charges.

252. In order to facilitate the check of the monthly bills for recurring charges, such as establishments, house-rents, salary grants, etc., an audit register should be maintained in Form No. 68. "Each page of this register is divided by horizontal lines into four equal spaces for the record of four years' charges. A page should be set apart for the audit of each section of an establishment, the different sections being entered consecutively and a page for the total charge of the establishment should be left immediately after them when the number of sections exceeds one. The sections in the audit register should exactly correspond with those in the establishment bill. The establishments should be arranged in the order of the major and minor heads of account and a page should be left blank after each major head for the entry of any permanent establishments that may be subsequently sanctioned."

252-A. This register is opened by bringing forward the detailed scale for each section and the total sanctioned pay of the section as finally recorded in the past year's audit register. The details of the scale of establishment should be recorded in a fly leaf in the following form, inserted between the pages of the register:—

Detail of appointments and pay in the office of the

Appointment.	Name of substantive holder.*	Minimum.	Increment.	Maximum.	Actual on 1st April.			Three sets of columns for three years as 6 to 8.	Remarks.
					Gross.	Income-tax.	Provident Fund.		
1	2	3	4	5	6	7	8	to 17	18

* This column is ordinarily not to be used; but in the case of appointments on progressive pay and in large offices with great divisions, the names of holders of the appointments may be shown. The object is to facilitate comparison with the bills and thus to make audit easier. Names should not be shown except to attain this result. In the case of very small sections on fixed pay, the fly-leaf may be altogether omitted, the details of appointments being shown in the body of the register.

The minimum and maximum columns for the detailed scale as well as for the sectional totals should be used only when the pay or part of it is progressive and in this case, each increment, as it is admitted, will be added to the total of the "actual" column and the pay of the appointment affected altered in red ink, with a note in each case of the date from which the increment has been granted. Alterations of the scale, and of the actual total payable at the time due to orders passed during the currency of the register, should be similarly noted with a quotation of the orders. All entries of orders and amounts in the fly-leaf and the sanctioned scale column of the Audit Register must be initialled either by the Chairman or the Secretary."

In the column headed "orders of Government" the last general order sanctioning the establishment as a whole should be quoted against the first section only. Any order passed during the currency of the register should be noted against the particular section affected and reproduced in subsequent registers. Budget sanction should not be quoted as authority for establishments.

The first of the four horizontal divisions of the page serves for the record of the audit for the first year after which the entries of maximum, minimum and actual will be made in the second space after the same examination as above and the audit continued therein. The third and fourth spaces will be similarly utilised in the two succeeding years.

Note 1.—When the fixed payments are *personal* the audit must be conducted in *detail of names*. For this purpose separate pages should be set apart for, and a separate bill should be drawn by, each officer in receipt of such payment.

Note 2.—For each officer who is authorized to draw his salary in a separate bill as a gazetted officer, such as a Health officer, a separate page of the audit register should be set aside. All leave taken by such officers as well as dates of transfer of charge and advances taken should be noted in the remarks column of the audit register.

252-B. In posting the audit register, the amount shown in the column "Net charge for each section" in the establishment bill should be entered against each section. Below this should be entered in red ink with the letter "W" prefixed any amount due but not drawn by reason of absence, etc., to check arrear bills. The amount of fines shown in the establishment

bill should be similarly noted in red ink with the letter "F" prefixed to check bills preferred when the fines are subsequently remitted. No subsequent claim not covered by the last two entries or by special authority to utilise savings should be admitted without full explanation of the circumstances under which it was omitted from the monthly bill which is expected to exhibit the full claim for the month. The entries should always be begun from the top of the allotted space in order that there may be space for the record of arrear bills and also of sums refunded by short drawal which may be claimed again.

Note.—Government or other orders affecting any member of the establishment should also be noted in the audit register or in the fly leaf.

252-C. Establishment audit registers run from April to March, and pay is recorded under the month *for* which it was due, not that *in* which it is disbursed.

For instance—A clerk being sent on six weeks' privilege leave from 25th March, his pay for March is not drawn in the bill for that month; but when it is claimed in May, it will be passed in the audit register under the past year; or to take a further instance—from the pay bill for April (paid in May) is deducted the pay for March for a man who happened to be absent on leave when it was drawn, and who did not return in April to receive it; the refund will be noted in the earlier part of the register under March, and in the same place will be passed the bill on which the pay is afterwards drawn.

Note 1.—The number and month of the voucher should be quoted in the entry as shortly as possible thus :—34-7 would indicate voucher No. 34 of July.

Note 2.—When excess charges due to privilege leave, transit pay, etc., are included in any bill, the gross amount of the voucher should not be posted in one lump sum in the audit register, but should be split up into two figures, one representing the cost according to the sanctioned scale and the other the excess cost. Thus 125-11 ⎫ 1200
E C ⎭ 50 (*a*) .
The cause of the excess should be entered in the lower part of the page for the year concerned when there is room and, otherwise, at the foot of the page as "(*a*) privilege leave" and "(b) transit pay" and so on, a distinguishing letter being given to the entry of the excess cost and the corresponding explanation as shown in the above sample entry. This course should be followed even when the total of the sanctioned scale 1226 M.—3 is not exceeded.

Note 3.—When an order sanctioning an establishment is received which cannot be acted on for want of sanction of a higher authority it should be noted in the audit register in pencil with a note to the effect that higher sanction is awaited and when the latter is received it should be noted in ink.

252-D. When the payments have been recorded against the sections, the amounts posted should be totalled and agreed with the total of the bill, which should be posted on the page set aside for it, without the sectional totals being again detailed.

Arrear bills.

252-E. Arrear bills will be passed in the manner above described against the section concerned after reference to the note of amounts due but not drawn, the necessary addition being made to the total.

Temporary establishment.

252-F. When sanction is received for a temporary establishment the requisite entries should be made in the first three columns of the audit register, the period for which the sanction holds good being distinctly specified in the second column below the details of the appointments

sanctioned; lines should then be drawn across the pages of the months previous and subsequent to such period, so as to prevent admission by oversight of pay for a period in excess of sanction.

Note.—Temporary establishments should be entered in the audit register after the permanent establishments and should not be mixed up with them.

Distribution of Salaries.

253. The chairman or any other officer signing an establishment bill is personally responsible for every salary drawn in that bill until he has paid it to the person entitled to receive it and has had the acquittance roll signed by him with a receipt stamp, if necessary.

254. All payments on account of the pay of establishments should accordingly be made in the presence of the Chairman or a Councillor or the Medical officer in charge of the hospital in the case of hospital establishments, or the Principal of a College or Headmaster of a High School in the case of educational bills. The acquittances should be taken in the last column of the bill or separately in any acquittance roll when the bill is signed by an officer other than the Chairman or Secretary. When all payments have been made, the Chairman or other officer should record on the bill or acquittance roll a certificate "paid in my presence." In municipalities, where there is no paid Chairman or Secretary, the Chairman may, if he finds that these rules are not practicable, authorize the Head Clerk or Manager by a written order, to supervise the payments. In such cases, the latter should sign the certificate.

255. Cheques in payment of establishment bills should be drawn in favour of the Chairman, the Medical officer, or the principal or the Headmaster, as the case may be. Their amounts should be the net amount payable plus the income-tax, if any. When income-tax is included, the cheque should be worded "pay in cash Rs. (in words) and grant income-tax receipt for Rs. (in words) as per detailed statement attached or a total of Rs. (in words)." The details should also be given in figures at foot of the cheque in the left hand corner. The cheque should be accompanied by an income-tax statement in Form No. 69 showing particulars of the officers from whom the income-tax has been recovered and requesting the Treasury officer to grant a receipt in the column provided for the purpose.

Note.—In the case of cheques drawn in favour of medical or educational officers, the Treasury officer should be requested to send the income-tax acknowledgment direct to the Municipal office.

256. On receipt from the treasury officer duly acknowledged, the statement should be filed with the establishment bill concerned.

Educational Bills.

257. Salary and contingent bills of Municipal schools should be signed by the Headmaster and countersigned by the Inspector of schools in the case of high schools, by the Assistant Inspector in the case of Lower Secondary schools, or by the Sub-Assistant Inspector in the case of Elementary schools. These bills can, however, be paid without the countersignature of the Educational officer concerned, provided they are prepared in duplicate, the original being presented for payment and the duplicate marked distinctly *"not for payment"* being sent to the Educational officer concerned for countersignature and transmission to the municipality.

In the case of Municipal Colleges, however, the establishment and contingent bills may be drawn by the Principals of the Colleges and need not be countersigned by the Educational officers.

Medical Subordinates.

258. The salaries and allowances of medical subordinates attached to municipal hospitals and dispensaries should be drawn by the Medical officer in charge of the institution direct from Municipal funds. The share payable to the Municipalities by Government for contribution towards the salary and allowances of medical subordinates less the amounts due from municipalities to Government on account of the cost of the Reserve Medical Staff has been fixed to be five per cent net of the amounts disbursed by the municipalities in the preceding year as pay and allowances to the medical subordinates in their employ (Civil Assistant Surgeons, Civil Apothecaries and Sub-Assistant Surgeons, whether trained by Government or not). Such claims for one year should be preferred by each municipality for payment from Provincial funds in the next year, and when received, should be credited in the Municipal accounts to the head "5. Grants and Contributions (*a*) from Government (ii) Medical."

Note 1.—House-rent allowance granted to Sub-Assistant Surgeons should not be taken into account in calculating the net contribution payable by Government under the above rule.

Note 2.—The five per cent contribution above referred to should be calculated on the pay and allowances of *all* the medical subordinates employed by a municipality whether in charge of a medical institution or on plague or on other duty. It is independent of the pensionary contribution payable by municipalities to Government on behalf of medical subordinates lent to them under the foreign service rules. No contribution is however payable to local bodies from Provincial funds on account of the pay of Health officers in municipalities towards whose allowances contributions are paid from Provincial funds.

Note 3.—As Gazetted Officers, Civil Assistant Surgeons can themselves sign their pay and Travelling allowance bills, which should be drawn in Forms Nos. 1 and 2 of the Civil Account Code and stamped at their cost, when the claim exceeds Rs 20, before presentation at the Municipal office for pass order and payment. Travelling allowance bills should, however, be countersigned by the District Medical and Sanitary Officer under article 249 of the Civil Medical Code.

258-A. (1) Medical officers in the permanent employ of Government appointed as Health officers in Municipalities should be treated as having been transferred to foreign service of the first kind. Under article 763 (ii) of the Civil Service Regulations, the rule requiring a minimum period of five years' qualifying service before transfer to foreign service does not apply to employees in the Medical department with technical qualifications.

(2) Contribution for leave allowances and pension should be paid on account of these officers under articles 766, 768 and 770 (*b*) of the Civil Service Regulations, to Government by the municipal council concerned.

(3) The Surgeon-General may sanction transfers to foreign service of all medical subordinates of and below the rank of assistant surgeons—vide item 38-A of appendix I to the Civil Service Regulations.

259. Sanction for a contribution on account of a hospital or dispensary covers the proper proportion of the salary of whatever medical subordinate who may be posted for duty in it, and no further sanction is necessary when a Military medical subordinate is appointed in place of one belonging to the Civil department. When a warrant medical officer is employed, the difference between his pay and the pay of a Civil Apothecary of the same

standing will be contributed by Government in addition to the usual contribution fixed in the above article.

260. The pay of medical subordinates appointed to act during the absence, on privilege, sick, examination, or other leave, of medical subordinates lent to Municipal dispensaries, is a charge against the municipality. The pay and allowances of the temporary incumbents should be debited in the same way as those of the permanent officers.

261. The pay and allowances of a medical subordinate employed on famine, plague, or cholera duty will be debited to the municipality or to the Provincial revenues according to the sphere of employment, but if this cannot be ascertained, the debit should be to Provincial Reserve.

Note.—The cost of medical subordinates temporarily employed on festival duty under local bodies will, where the festival lasts for any period less than a month, be borne by Government in cases in which the medical subordinate is in the service of Government. But when a medical subordinate already in the service of a local body is deputed for festival duty under the same employer, the cost will be borne by that employer; and when the services of the medical subordinate in the employ of one local body are lent for festival duty under another local body, the former local body, i.e., the previous employer will still continue to bear the charges on account of the medical subordinate deputed, but will be permitted to recover from the other local body a compensatory contribution equivalent to the cost of the officer's deputation.

262. The pay and allowances of a medical subordinate temporarily employed otherwise than on famine, plague, or cholera duty will be debited to the employer under whom the service is rendered, e.g., a reserve subordinate employed to take the place of a Municipal subordinate deputed on cholera duty will be charged to the municipality.

263. The leave allowances of a medical subordinate filling a sanctioned post will be paid by the municipality from whose service he takes the leave and the travelling allowance and transit pay of a subordinate proceeding to join an appointment paid from municipal funds will be debited to the municipality to whose service he is proceeding. These leave allowances should be paid by the municipality until the subordinate concerned returns to duty, even though the subordinate has no claim to return on the expiry of the leave to the particular appointment from which he took leave.

In the case of a medical subordinate reverting to British service from a municipality, the transit pay and travelling allowance should be met by the municipality under article 758 of the Civil Service Regulations.

264. The leave allowances of a subordinate proceeding on leave from an appointment other than a sanctioned appointment will be debited to Provincial "Reserve" account (to which is debited the cost of the medical subordinates in the Civil department who do not hold any sanctioned appointments).

Note.—The leave allowances of a medical subordinate to whom leave was granted while under orders of transfer and before he joined a sanctioned appointment, should be dealt with under the above rule.

265. A Revenue officer may, at his discretion, detail his medical and other subordinates on duty connected with municipalities. In such cases, the pay should generally be debited to the head to which the pay of the subordinate was charged prior to the deputation, doubtful cases being referred to the Collector concerned for his opinion. When, however, the subordinates are detailed for such duty on the requisition of municipalities through their Chairmen, then all charges on their behalf are debitable to municipalities

265-A. The pay and house-rent allowance of a sub-assistant surgeon under municipal employ deputed to undergo the special course of instruction in malaria should be met by the municipality concerned. The local allowance of Rs. 10 payable to them will be borne from Provincial funds.

266. The salary of the Medical officer attached to a municipality, attending a departmental examination, as well as that of his *locum tenens* is payable by the municipality concerned.

266-A. A charge allowance of Rs. 10 a month should be paid to Sub-Assistant Surgeons absent from their own head-quarters on duty connected with epidemic diseases including small-pox, and house-rent where admissible should be paid in addition to the epidemic allowance; but the epidemic allowance should not be granted if any allowance is being paid for the independent charge of a dispensary.

266-B. An allowance of Rs. 2 per mensem shall be given to all Sub-Assistant Surgeons (including female Sub-Assistant Surgeons) employed in Telugu districts, who not being by birth or education Telugus, qualify colloquially in Telugu, and also to those employed in the Vizagapatam and Ganjām districts, who similarly qualify in Uriya. But Sub-Assistant Surgeons employed on plague or cholera duty are not entitled to this allowance.

Municipal Town Survey Establishment.

266-C. The cost (including salary, contingencies, travelling allowance, etc.), on account of surveyors and chainmen employed for the maintenance of surveys in the municipal towns is met, in the first instance, from Provincial funds, and two-thirds thereof, recovered by the Accountant-General monthly from the municipalities together with the pensionary contribution.

In the case of those members of the special establishment employed on town and street surveys in mufassal municipalities from whom a pensionary contribution is leviable under article 770 of the Civil Service Regulations, their pay will, in the first instance, be met from Municipal revenues, the municipalities recovering from Provincial revenues three-eighths of the pay of such members. The full pensionary contribution due on account of the pay of such officers will, however, be recovered by the Accountant-General from the municipalities concerned.

The pay of the other members of the special establishment and the other charges connected with the survey will likewise be incurred in the first instance from municipal funds, but the share recoverable from Provincial revenues will be only one-third.

Note.—No portion of the cost of bicycles supplied to or of accommodation provided for town surveyors will be borne by Government.

Travelling Allowances.

267. Travelling allowances should be drawn in Form No. 70. Travelling allowance charges will seldom occur, but when they do occur, they should be debited as a contingent charge of the department to which the *employee's* pay is debited, irrespective of the particular duty on which he may have travelled.

267-A. The travelling allowance of an officer paid from a Municipal Fund may, when travelling in the execution of Government duty, be paid and charged to Provincial Funds.

268. The travelling allowance of a medical subordinate, attached to a municipal dispensary, when attending departmental examinations, is a municipal charge.

269. Medical subordinates deputed on any epidemic, festival or sanitary duty will be permitted to draw a fixed daily conveyance allowance temporarily for the time they are so deputed at such rates as may be determined by each municipal council so as to suit local conditions.

270. Charges on account of the transit pay and travelling allowance of an officer, transferred from service under Government to service under a municipality, should be borne by the latter; and similar charges, for joining an appointment under Government from service under a municipality, will be borne by Government. In the case of Government servants transferred under the foreign service rules, the charges should be regulated by article 758 of the Civil Service Regulations, fifth edition (reprint). Travelling allowance for joining a first appointment should be allowed only under article 1083 (*a*) of the Civil Service Regulations, fifth edition (reprint), when the employee has undergone a special training in a duly recognized institution with a definite scientific curriculum.

Note 1.—When Local fund servants are transferred temporarily to service under Municipal Councils, their transit pay and travelling allowance both to and fro may be paid out of Municipal funds, provided the transfers are made solely in the interests of the municipalities concerned. This rule does not apply to medical subordinates, in whose case the general rule applies.

Note 2.—As municipalities are financially independent of each other, and have thus no organized service in common, the transfer of a man from one municipality to another on an increased pay or otherwise should be treated as having been made in his own interests and therefore as not entitling him to travelling allowance under article 1094 of the Civil service Regulations. The sanction of Government should be specially obtained in each individual case before such allowances are paid.

Note 3.—Municipal councils may sanction the grant of travelling allowance, for joining first appointments, to mechanics who are certified by the Sanitary Engineer to be technically qualified for the posts for which they are selected and to engine-drivers qualified under the rules contained in the notification embodied in paragraph 2 of G.O. No. 1420 M., dated 11th August 1904. Travelling allowance for the journey (both ways) may also be paid in special cases, and under the advice of the Sanitary Engineer, when men of these and similar classes are employed temporarily.

270-A. Transit pay and travelling allowances shall be granted by the municipality in whose interests the transfer is made to a Sanitary Inspector or other officer duly qualified to hold the post of Sanitary Inspector transferred as Plague Circle Inspector, Assistant Plague Inspector or Plague Disinfecting Inspector from the employ of a Local Board or Municipal Council when the transfer is made on public grounds and not at his own request.

Men in the employ of Government cannot be transferred to a municipality, although qualified to serve as Sanitary Inspectors except in accordance with the Foreign Service Rules.

A Sanitary Inspector on the reserve holding no substantive appointment is entitled to travelling allowance for joining his appointment, but, under article 52 (*a*) of the Civil Service Regulations, he can only draw pay from the date of joining the appointment.

70-B. The salaries and travelling allowances of teachers employed in schools under the management of municipalities who are selected to undergo training (including students selected with a view to employment in such schools) should be settled by the Chairman of the Municipal Council concerned. The pay allowed to such a teacher should not exceed the substantive pay of his appointment.

Pupil midwives sent by municipalities to be trained at the Government Maternity Hospital at Madras should be paid their railway fare at the time of their departure for Madras and also one month's pay in advance to be recovered in three equal monthly instalments. Similar advances, not exceeding one month's pay and their railway fare, may be made to the midwives trained at the Government Maternity Hospital before their departure from Madras, when required for service under Municipal Councils. The amount of pay so advanced should be recovered in three equal monthly instalments.

270-C. Municipal employees and officers of Government, whose services have been lent for service under municipalities who are summoned by Courts to give evidence in their public capacity in criminal cases, shall be allowed to draw only such travelling allowance as is awarded by the Court in each case, and are not entitled to claim any additional travelling allowance either from Provincial or from Municipal funds.

270-D. Chairmen of Municipal Councils can sanction travelling and halting allowances at rates not exceeding those admissible under the Civil Service Regulations to teachers of municipal schools deputed with the previous approval of the Inspector of schools of the circle concerned, on the recommendation of the Municipal Council, to attend—

(*a*) lectures arranged for by the Syndicate of the University of Madras at selected centres, and

(*b*) educational conferences held under the orders of the Director of Public Instruction,

on production of certificates of attendance at such lectures or conferences from the lecturer or the President of the conference as the case may be. These certificates should give particulars as to the dates on which the lectures or conferences were held.

271. Carriage allowance is only admissible to (i) non-official Chairmen, (ii) official Chairmen not directly connected with the district administration and (iii) Vice-Chairmen in cases in which the Chairman by reason of his being an official is not entitled to any conveyance allowance and the duties delegated to the Vice-Chairman involve out-door inspection. The sanction of the Collector should be obtained in cases (i) and (iii) and that of the Government in case (ii).

Note.—The Civil Surgeon of a station is not one connected with the district administration.

271-A. A Chairman-delegate may draw the carriage allowance of the Chairman for the period he holds office, under section 32 (4) of the Act, without reference to Government.

Note.—The conveyance allowance sanctioned for a Chairman may be paid to a Vice-Chairman, on the distinct understanding that the allowance is not drawn by the Chairman for the same period and that the Vice-Chairman performs all the duties of the Chairman during his absence.

271-B. When a conveyance or horse allowance is granted to an officer from Municipal funds, it is open to the sanctioning authority to lay down, as a condition of the grant of the allowance, that the officer or subordinate concerned shall keep a horse or such other means of conveyance as may appear best suited to his works. The amount of the allowance should be fixed with reference to the cost of maintaining the conveyance prescribed. In cases where a pony allowance, as such, has been sanctioned, the maintenance of a pony for the discharge of the out-door duties of the officer should

be insisted on, and the allowance cannot be drawn if the officer keeps a bicycle instead. If the use of bicycles is considered necessary for the proper performance of regular out-door inspection duties, the bicycles should be purchased by the officers concerned at their own expense. Municipal Councils may sanction advances of pay for the purpose, subject to repayment within a year. They may also sanction the payment of bicycle allowances to these officers at a rate not exceeding Rs. 5 per mensem each. The sanction of the Collector is necessary for the grant of other kinds of conveyance allowances.

Note.—The conveyance allowance of Sanitary Inspectors and other out-door servants of municipalities should be debited to a distinct head "Conveyance Allowance" in the accounts, and not included under "Establishment." The head "Conveyance Allowance" should be opened in manuscript wherever necessary, in places where it is not printed in the Municipal Account Forms under the major or minor heads concerned.

Contingencies.

272. The Chairman or Secretary will be allowed a permanent advance to pay for contingent charges and all petty items below Rs. 10 which have to be paid in cash. The amount of the advance should be sanctioned by the council and it should be sufficient to meet the average expenditure of a fortnight. The permanent advance will be kept in the custody of the shroff who should maintain a Contingent Register in Form No. 72 in which should be entered each payment as soon as it is made. No payment should be made by the shroff from the permanent advance until a payment order has been passed on the voucher for it by the Chairman or Secretary if he has been authorized to do so. When the permanent advance begins to run short, and in any case at the end of each month, a red line should be drawn across the page, the several columns totalled and a recoupment bill in Form No. 71 drawn up showing the totals under the several major and detailed heads with the numbers of the sub-vouchers making up each of the totals. The grand total of the contingent bill should agree with the cross total shown in the contingent register. The contingent bill should then be placed before the Chairman or Secretary, as the case may be, who will examine each entry in the register, initial it, cancel the sub-vouchers, sign the bill, and pass it for payment.

273. All charges incurred must be paid and billed for at once, and under no circumstances may they be allowed to stand over to be paid from the grant of another year. If possible, expenditure may be postponed till the preparation of a new budget has given opportunity of making provision and till the sanction of that budget has supplied means, but on no account may charges, actually incurred in one year, be thrown on the grant of another year.

Note.—The contingent bill for March must be recouped on or before the close of that month, with a view to prevent the charges of the year being thrown on the grant for the next year..

274. It may be convenient in the case of small establishments, such as those of schoolmasters and others, to make a fixed monthly contract grant for contingent expenditure, which should be drawn in the establishment bill along with salaries of the establishment. For each such fixed grant the sanction of the Collector should be obtained once for all. Salary grant bills, payable from the Municipal funds, need not be countersigned by Educational Inspecting officers. All contingent bills of municipal hospitals

signed by officers below the rank of Civil or Military Assistant Surgeon should be countersigned by the District Medical and Sanitary Officer, or the Hospital Sub-Committee, if any.

275. When for any charge special sanction is necessary, such sanction should be quoted both in the register and in the contingent bill, and when expenditure, for which a lump sum is granted under a single special sanction, is continued over more than one month, the second and subsequent months' bills should bear a note of how much has been spent up to date under the sanction.

276. Permanent advances may also be granted to other responsible officers incurring contingent expenditure payable by the municipality, *e.g.*, Medical officers in charge of municipal hospitals and Headmasters or Principals of large municipal educational institutions. All officers entrusted with permanent advances will maintain a contingent register in Form No. 72, and follow the instructions laid down in article 272.

Special Charges.

277. The following rules regarding some special charges should be observed :—

Extra Remuneration to Vaccinators and Midwives.

278. The Municipal Council should fix the minimum number of operations to be performed by each vaccinator and the minimum number of labour cases to be attended by each midwife and the rate at which extra remuneration should be paid for work performed in excess of the prescribed minimum. The charges should be supported by a certificate from the senior medical officer in the town as to the title to the extra remuneration claimed.

Capitation Allowance to Conductresses in Municipal Girls' Schools.

278-A. Collectors can sanction the payment of capitation allowances to conductresses in Municipal Girls' schools.

Diet of Patients.

279. Bills for diet of patients should furnish details of the number, quality and rate of the diets supplied. When paying patients are admitted into hospitals, their names with details of the amounts due from them should be noted at once in the register of sales of medicines, and a certificate should be given in the diet bill that the necessary note has been made in the register. All charges incurred on account of the dieting of pauper in-patients in any hospital or dispensary, which is in the charge of a municipality shall be defrayed by the municipality concerned.

Note.—Municipalities incurring expenditure on account of the treatment of Police sick should have their bills verified by the Subordinate Medical officer of the institution and then countersigned by the District Medical and Sanitary Officer before presenting them to Treasury officers to be passed for payment—*vide* also article 203-A supra.

House-rent Allowance to Sub-Assistant Surgeons.

280. (1) All Sub-Assistant Surgeons employed in sanctioned appointments (as opposed to those doing general duty) under municipalities are entitled to free quarters or house-rent in its place.

(2) Compensation in lieu of free quarters should be granted at rates to be fixed by the municipalities concerned, according to the circumstances of each locality. These rates should not exceed Rs. 5 per mensem except when the municipal councils concerned sanction higher rates for special reasons to be determined by them ; nor shall such rates in any case exceed the rent actually paid by the sub-assistant surgeons. The grant should be subject to the following conditions (*a*) that the rented quarters meet with the approval of the Chairman of the Municipal Council, and (*b*) that they are in his opinion (and are also certified by the District Medical and Sanitary Officer—not necessarily after personal inspection), to be within a convenient distance of the institution to which the Sub-Assistant Surgeon is attached. The allowance may be drawn with the Sub-Assistant Surgeon's pay on pay bills supported by a certificate to the above effect.

(3) Sub-Assistant Surgeons not holding sanctioned appointments should, with effect from 19th January 1910, either be provided with free quarters or be granted house-rent allowance subject to the condition that the amount of the allowance shall in no case exceed the rent actually paid by a Sub-Assistant Surgeon and shall be subject to a maximum of Rs. 5 per mensem.

Veterinary Assistants.

280-A. Veterinary Assistants in the employ of Municipal Councils for whom free quarters are not provided, should in all cases be granted a house-rent allowance not exceeding (except for special reasons) Rs. 5 per mensem conditionally on their providing themselves with quarters which are certified by the Superintendent, Civil Veterinary Department, to be within a convenient distance of the dispensaries to which they may be attached and which are approved by the Chairman of the Municipal Council concerned.

Medical Stores and Indents.

281. Medicines, etc., required by Municipal Councils should be obtained on indent from the Madras Medical Depot, all supplies of quinine, however, being obtained from the Government Manufactory at Naduvattam. The purchase in England of medicines and surgical instruments not procurable from the Medical Stores, which may be required by Municipal Councils should be effected through the India Office. Applications for such purchases should be made by separate indents, and these indents should be submitted to the Surgeon-General, simultaneously with the indents on the Medical Store Depot. These indents should not be reduced by the Surgeon-General. If in any case application is made for expensive drugs, which in his opinion may be replaced by others of a less costly kind, he should, instead of cutting down the indent, address the Chairman on the subject supplying in the meantime without delay the other articles required. If the Municipal Council after considering the remarks of the Surgeon-General persists in the demand, the indent should be complied with.

282. The Chairman of a Municipal Council may purchase European medicines locally subject to the following conditions :—

(1) that it is first ascertained that the Madras Medical Store Depot is unable to supply the medicines required ;

(2) that the District Medical and Sanitary Officer reports that the medicines are urgently wanted ;

(3) that the Chairman is satisfied that the purchase is necessary ; and

(4) that the purchase is validated by the municipal council.

The necessity for such purchases should seldom arise and medical subordinates should never be allowed to make them without sanction. If the Madras Medical Store Depot is unable to supply medicines indented for and local purchases are thus rendered necessary, Chairmen of Municipal Councils should bring the matter to the notice of Government.

The above provisions will also apply to medical apparatus costing not more than Rs. 25 each. For the purchase of such apparatus costing more than Rs. 25 each, the previous sanction of Government should be obtained through the Surgeon-General who should certify whether the articles are or are not available at the Medical Stores and whether their supply is a matter of urgent necessity.

Country medicines may be purchased by Municipal Councils either from the Medical Store Depot on lists furnished by the Surgeon-General or in the local markets.

283. Payments for medicines purchased should be made on valuation statements (which are also acknowledgments of receipt signed by the officer supplied) received from the Superintendent of Medical Stores through the Surgeon-General. The amount will be remitted into the local treasury by a cheque in favour of the Treasury officer whose receipt should be obtained and forwarded to the Surgeon-General or the Superintendent of Medical Stores, as the case may be, and his acknowledgment for it obtained and filed with the valuation statements to support the charges.

Chemicals and Scientific Apparatus.

283-A. Chemicals and scientific apparatus of small value required by schools and colleges belonging to or managed by Municipal Councils which do not require careful inspection and testing may be purchased direct outside India without the intervention of the Store Department of the India Office subject to the adoption of the following safeguards, viz. :—

(i) The suppliers should ship the stores and be made responsible for packing them in such a manner as to ensure safe transit.

(ii) Payment should be deferred until the articles had been received and found satisfactory.

Burial of Pauper Patients.

284. When any pauper dies while under treatment as an in-patient in any hospital or dispensary, which is in the charge of a Municipality, the whole charges on account of his burial will be debited to the funds of the Municipality whatever the nationality of the patient.

Purchase of Books.

285. Municipal Councils may purchase, without previous reference to Government, books (other than prizes), periodicals and maps, subject to a

limit of Rs. 200 a year or to the extent of the budget provision for the year, whichever is greater, irrespective of the price of each book—vide article 285-D below.

Purchase of Lamps, Typewriting Machines and similar Articles.

285-A. No expenditure should be incurred by Municipal Councils on the purchase of lamps and on other unusual items, where the cost of each item exceeds Rs. 100 without the prior sanction of Government.

Note 1.—This article does not apply to the purchase of conservancy carts and other sanitary conveyances of an approved type nor does it apply to the purchase of type-writing machines. The purchase in these cases may be made by Municipal Councils without reference to Government to the extent of the budget provision.

Note 2.—"Cost" as used in this article means the actual price of an article and does not include indeterminate charges, such as freight.

Note 3.—Type-writing machines required by Municipal Councils should be obtained on indents from the Superintendent of Stationery. No extra charge of 5 per cent should be added by the Superintendent of Stationery to the cost of such purchases but the prime cost of the type-writing machines should be paid by municipalities direct to the supplying firms.

Supply of Uniforms.

285-B. Uniforms are supplied to qualified Sanitary and Assistant Sanitary Inspectors and to members of the vaccine establishment in permanent employ. The cost of only one of the two suits to be supplied in the first instance should be borne by the Municipalities, the cost of the second suit, boots, puggree and other items of uniform and of all subsequent renewals of them being borne by the officers concerned. The recovery of the cost of the uniforms should be made in fixed monthly instalments of Rs. 3 from the Sanitary Inspectors and of Rs. 2-8-0 from Assistant Sanitary Inspectors and members of the vaccine establishment. The supply of uniform should be obtained by Municipal Councils by indent on the Superintendent of Stationery, the cost being paid in cash at the time of indent.

Note.—The suit the cost of which is borne by the municipality should include only coat and trousers.

Purchase of Belts and Badges.

285-C. Municipal Councils can sanction the purchase, whenever necessary, and without reference to Government, of belts and badges required for peons in their employ.

Prize Books and Sports.

285-D. No expenditure should be incurred in—

(1) purchasing prize books,

(2) providing for school sports, or,

(3) laying out cricket pitches, tennis or badminton grounds or making similar provision for games without the express sanction of Government. Expenditure of this kind, if considered necessary, should be met from private subscriptions and not from Municipal funds.

Note 1.—The special sanction of Government is not necessary for expenditure on sports and other purposes for which fees are collected from students under rule 99 of the Educational Rules, provided that such expenditure does not exceed the amount of the fees actually collected. In such cases, the approval of the Municipal Council to the expenditure will be sufficient.

Note 2.—Expenditure may, however, be incurred on the purchase of school prizes in elementary schools for girls subject to a maximum of Rs. 2 per form or standard or section thereof in each school annually.

Law Charges.

286. Law charges may be incurred with the sanction of the Municipal Council within the budget provision. But the sanction of the Collector should be obtained for any additional allotment or transfer of funds that may be found necessary.

Note.—In civil cases the full regulation fee may ordinarily be allowed to pleaders employed to conduct municipal cases. In criminal cases the maximum fee ordinarily payable should be Rs. 25 for each case which does not last for more than a day. When a case lasts for more than one day the maximum fee ordinarily permissible should be Rs. 25 for each day or part of a day during which the prosecutor has been engaged in court upon the case. The fee should be graduated with due regard to the difficulties and importance of each case. No fee should be paid as a general rule for work done in examining the records or for services rendered out of court. Special arrangements may be made in case of unusual magnitude or difficulty or in cases in which the regulation fee is too low for the trouble involved. It is also advisable, in all cases for municipal councils, to enter into agreements beforehand with the pleaders engaged.

Plague Charges.

286-A. These charges are regulated by the rules in the Plague Regulations. The cost of establishment employed for inoculation work, the contingent charges of that establishment, and the cost of serum required for inoculation are all debitable to Provincial funds. This ruling will not apply to the subsistence allowance paid to poor persons who may be temporarily incapacitated for work by inoculation.

Charges for Conservancy of foreshores of Ports.

287. The Municipal Councils should provide for the conservancy of foreshores of ports so far as they lie within municipal limits, with the exception of the enclosures reserved for port purposes, and grounds occupied by the public for which special fees are levied and credited to Port funds.

Rewards for the Destruction of Dogs, Pigs and Venomous Snakes.

288. Bills for rewards for destruction of dogs, pigs and venomous snakes should be supported by a certificate of actual destruction from some reliable authority. The reward for killing a cobra is fixed at two annas and for any other venomous snake at one anna. Care should be exercised in seeing that the snakes in respect of which rewards are paid are really venomous.

Water Pandals.

289. Charges for water pandals will be treated as "hot-weather charges" and may, subject to the following conditions, be incurred without reference to the Collector. Chairmen of Municipal Councils should, however, carefully scrutinize all charges for water-pandals with a view to reducing them whenever possible :—

(*a*) The expenditure should not be incurred for more than four consecutive months of the year.

(*b*) The charges for servants and for buttermilk should not exceed Rs. 10 a month in all.

(*c*) The places at which water-pandals are to be opened should be fixed by the Municipal Council.

(*d*) Provision should be duly made in the budget.

Note.—The above rulings do not affect permanent water pandals specially sanctioned or the charges of which are met from endowments.

Removal of Night-soil and Sewage.

290. The cost of carting away the night-soil, once it is removed outside the houses, whether by private or municipal agency, should be debited to the general funds; while the cost of brooms, baskets and such other accessories as are necessary for the removal of night-soil from private latrines to the carts should be debited to the private scavenging service. The cost of the hire of bullocks for drawing the night-soil carts should be debited to general conservancy and not to the private scavenging service. Similarly, the cost of carting away sewage apart from that of actually cleaning the cess-pools and of removing filth therefrom to the Municipal carts should be debited to general revenues and not to the cess-pool service.

Refunds of Revenue.

290-A. Whenever any refunds of revenue collected before are made under proper authority, the fact of the refund should be noted in the Demand Register against the entry for the receipt of the item concerned.

Order Book.

291. All orders for supplies required or miscellaneous work to be executed will be issued in Form No. 90. Bills should be submitted for payment immediately after the close of the month or the completion of the work, as the case may be, supported by the order. Only one bill should be submitted for all orders received by the same person during the month.

Inadmissible Charges.

292. Charges on account of the following should not be disbursed from Municipal funds :—

(*a*) Allowance to District Surgeon or his Assistant for supervising vaccine work.

(*b*) Fees to Chemical Examiner for analytical work.

(*c*) Commission to contractor for the purchase of supplies for hospitals and dispensaries.

(*d*) Contribution for maintenance of lunatics.

(*e*) Extra allowance to scavengers for repair of cess-pool carts.

(*f*) Charges for decorating colleges during distribution of prizes.

(*g*) Advances of pay to municipal employees except for the purchase of bicycles required for use in the discharge of their official duties.

(*h*) Decoration and other charges except the paper and printing charges for addresses incurred on the occasion of visits of high officials of Government and other personages without the special sanction of Government in each case.

(*i*) Contribution towards the Lady Dufferin's Fund except when female medical practitioners are trained for municipalities without the special sanction of Government in each case.

(*j*) Rewards to persons reporting the names of owners of vehicles and animals who might have neglected to take out licenses.

(*k*) Travelling allowance to a Councillor when deputed for any municipal purpose.

(*l*) Uniform to executive subordinates except as provided in article 285-B.

(*m*) Payment of school fees to poor boys in aided primary schools.

Note.—The children of indigent persons studying in Municipal elementary schools alone should be given the aid referred to in section 122 (1) of the District Municipalities Act.

(*n*) Purchase of facsimile stamps other than those required for the use of honorary Chairmen.

(*o*) Fees for bacteriological or microscopical work done on behalf of a municipality in the King's Institute.

(*p*) House-rent allowance or free quarters to Civil Assistant Surgeons or Civil Apothecaries in charge of Municipal hospitals, except as a special case and that with the sanction of Government.

District Boards' Share of Tolls.

293. In calculating the Local Fund share, the charges of collection including all contingent charges incidental thereto, such as the printing of toll tickets, etc., and expenditure on the repair and construction of toll-gates and sheds, should be deducted from the gross collections in the statement working out the share; but composition fees and receipts from sale of toll tickets (if their original cost was shared by Local funds) should be included. Fees collected on warrants issued for the collection of tolls need not be taken into account in calculating the Local fund share. If, when closing the year's accounts, it is found that the Local fund share for the year has not been fully paid up, the amount still owing should be transferred to the credit of deposits, since it forms no part of municipal revenue proper, and when paid to the District Board should, therefore, of course, be debited to "Deposits." Any excess payments to District Boards should be debited to "Advances Recoverable" to which the recoveries should be credited when subsequently effected.

Municipalities are independent of the District Boards in their dealings with toll contractors, but, after a lease has been actually entered into and the District Board led to anticipate the receipt of a definite contribution from the proceeds, the sum should not be reduced except with the consent of the District Board. Any remission which may be granted by a Municipal Council of its own accord should be met from its own share.

Note.—The District Board's share of the toll revenue of municipalities should be calculated on the actual receipts in each month in cases where tolls are managed departmentally; if they have been farmed out, the local fund share should, in the absence of any special agreement on the point, be calculated on the amount payable by the contractor each month under the terms of the lease whether he actually pays his instalments in full and regularly or not.

Contributions.

294. Contributions payable by Municipalities to Local Boards should be made by cheques in favour of the Treasury officer, the cheque being accompanied by a forwarding letter quoting the authority for the payment. The Treasury officer's receipts for such payments will be forwarded to the President, District Board, and a formal receipt obtained from him *duly stamped* in the case of payments exceeding Rs. 20, and filed as final vouchers. This rule applies to *all* payments, on *whatever* account, made to District Boards.

295. In the case of amounts payable to Provincial, the final vouchers in support will be the Treasury officer's receipts. In all other respects the procedure will be the same as above.

Note.—Fees for services rendered by the Sanitary Engineer to municipalities should, on receipt of bills from the Sanitary Engineer, be similarly paid into the treasury for credit to the Examiner of Public Works Accounts.

295-A. *Cancelled.*

Postage and Receipt Stamp Account.

296. This register will be maintained in Form No. 73. When any charges appear in a contingent bill on account of purchase of postage or receipt stamps, the Chairman, before signing the contingent bill, should satisfy himself that the postage or receipt stamps have been actually brought to account in the register maintained under this article and should initial the entries in question. Care should also be taken to see that the issue entries are duly supported by corresponding entries in the despatch register. The actual use of receipt stamps will be verified by counting the receipts, etc., to which they might have been affixed. The balance of the register should be struck and verified at the close of each month by the Secretary or the Manager who should certify to the verification.

Stationery Account.

297. This should be maintained in Form No. 74. The purchases should be made annually or half-yearly on indents duly sanctioned by the Council and showing the stock in hand at the time, the actual consumption of the previous year and the quantity required. The issues should be acknowledged in the register under the initials of the officer supplied. The balances should be struck at the end of each half year and verified with the actual stock by the Chairman or the Secretary, who should certify to the verification in the register.

The Superintendent of Stationery is authorized to supply to town surveyors of municipalities the articles of stationery sanctioned for the members of the land records staff. Two-thirds of the cost of the stationery will be recovered from Municipal funds. The indents for the supply of stationery required for the use of the town surveyors should be prepared by the municipal chairmen concerned, but should invariably pass through, and be submitted in the name of the Collector who should satisfy himself that the quantity indented for is in accordance with the sanctioned scale.

Furniture.

298. All furniture purchased from time to time should be entered in the Register of tools and plant, see article 366.

Suits for recovery of dues, etc.

298-A. For the purpose of showing the suits instituted, costs incurred, suits disposed of in favour of or against the Municipality and costs awarded by Courts, a suit register in Form No. 118 should be maintained. The undisposed of cases at the close of the year or suits the costs of which have been only partially recovered will be transferred to the register of the ensuing year. The register is to be posted as suits are instituted and charges paid with reference to payment vouchers. It should be periodically reviewed by the Chairman to see that requisite action for recovering any dues, etc., is taken in time.

CHAPTER VII.—PUBLIC WORKS.

Plans and Estimates.

299. The selection of works rests with Municipal Councils. All estimates must be countersigned by the Chairman and laid before the council for sanction. A copy of the resolution of the council passed thereon should accompany all estimates needing the approval of the Suprintending Engineer.

300. No new work shall be commenced until the plan and estimates have been passed and an allotment made by the proper authority ; and the amount of the allotment granted shall in no case be exceeded without proper sanction.

No repair work shall be commenced until the necessary funds have been allotted by competent authority. Unavoidable expense in investigating any project and in preparing survey plans and estimates may be incurred, however, on the authority of the Chairman when the project has been sanctioned.

301. Emergent works, however, may, with the Chairman's approval, be commenced in anticipation of sanction, provided that regular estimates are submitted at the earliest possible date.

302. The approval of the Superintending Engineer, Public Works Circle, within whose range of superintendence the municipality is situated, must be obtained to plans and estimates for all buildings, bridges and other original masonry works and, generally, for all original works of a special or unusual character costing more than Rs. 1,000 each, which the Municipal Council proposes to undertake.

Provided that the intervention of the Superintending Engineer shall not be necessary in the case of original works costing more than Rs. 1,000 but not more than Rs. 4,000 if the plans and estimates therefor have been approved by a municipal chairman, councillor or servant who—

(*a*) has passed the B.E. degree examination of the Madras University, or

(*b*) holds a certificate of the Engineer or Upper Subordinate class of the College of Engineering, Madras, or

(*c*) possesses one of the following certificates, viz. :—

(i) The Civil Engineer or the Upper Subordinate certificate of the Thomason Civil Engineering College, Roorkee,

(ii) the certificate of having psssed the B.E. degree examination of the Calcutta University or the Upper Subordinate or Foreman Mechanic's certificate of the Civil Engineering College, Sibpur, or

(iii) the certificate of having passed either the L.C.E. or the B.E. degree examination of the Bombay University, or

(*d*) has been certified to by the Chief Engineer of the Government Public Works Department, to be professionally competent to accord the requisite technical sanction.

303. In the case of Sanitary Works all plans and estimates shall, if the amount of the estimate exceeds Rs. 500 but does not excéed Rs. 2,500, be submitted for the sanction of the Sanitary Engineer.

Note 1.—Municipal Councils should observe the instructions contained in the rules regulating the constitution and functions of the Sanitary Board which are printed in Appendix J in so far as they relate to Municipal Sanitary Works.

Note 2.—Deputy Sanitary Engineers have been authorized to accord technical sanction to detailed estimates for Municipal Sanitary Works up to a limit of Rs. 1,000. (G.O. No. 641 W., dated 20th March 1914).

Explanation.—(i) The limits laid down in this rule do not include the cost of site.

(ii) The term "Sanitary work" includes (1) hospitals, dispensaries, markets, slaughter-houses, model huts for scavengers, latrines, incinerators, urinals and cesspools; (2) works connected with water-supply; (3) works relating to drainage.

Note.—The above explanation is not exhaustive, but merely indicates, as examples, certain works, which fall under the category of Sanitary Works.

(iii) This rule does not apply to repairs which do not involve any important structural alterations or to works included in famine programmes.

304. (1) All plans and estimates for works of a sanitary nature costing Rs. 10,000 or less shall be prepared by municipalities in consultation, in all matters of importance, with the District Medical and Sanitary officer.

(2) In the case of municipalities possessing an Engineer officer, they shall be prepared and signed by that officer.

(3) In the case of municipalities which do not possess an Engineer officer, they shall be sent for scrutiny and countersignature either to the District Board Engineer or to the Executive Engineer of the P.W.D. division, the municipality paying the prescribed fee.

(4) Plans and estimates for all schemes other than hospitals costing upwards of Rs. 10,000, shall be prepared by the Sanitary Engineer. Plans and estimates for large hospitals shall, if the Municipal Council desires, be prepared by the Consulting Architect to Government.

(5) Plans and estimates for works costing over Rs. 2,500 but not over Rs. 10,000 shall, after approval by the Municipal Council, be sent to the Sanitary Commissioner who will note his opinion thereon with sole reference to the sanitary points involved and forward them to the Sanitary Engineer. If the Sanitary Commissioner and the Sanitary Engineer agree as to these points, the Sanitary Engineer will accord professional sanction to the estimates. In case of disagreement between the Sanitary Commissioner and the Sanitary Engineer as to any such point, the latter shall make a reference to the Sanitary Board who will deal with the matter under clause (6).

(6) Plans and estimates costing over Rs. 10,000 shall be sent to the Sanitary Commissioner who will note his opinion thereon on the sanitary aspects only and forward them to the Sanitary Board—(*a*) through the Sanitary Engineer if they have been prepared by municipalities or (*b*) direct if they have been prepared by the Sanitary Engineer, provided that in the latter case he may, if he considers it necessary in any particular case, return them to the Sanitary Engineer for further scrutiny or revision. In that event, the Sanitary Engineer will scrutinize the plans and estimates, complete them in the form finally decided upon and forward them to the Sanitary Board. If the Sanitary Board approves of the estimate, and if the amount does not exceed Rs. 20,000, the Board shall return it to the Sanitary Engineer for professional sanction. If the Sanitary Board

does not approve of the estimate, it may either cause it to be revised by the Sanitary Engineer or may return it for revision to the municipality concerned. If the amount of the estimate as finally approved by the Sanitary Board exceeds Rs. 20,000, the plans and estimates shall be submitted to Government for sanction through the Chief Engineer.

(7) The Sanitary Engineer has the powers of a Superintending Engineer and under paragraph 293 (*a*) of the Public Works Code, can accord professional sanction to estimates up to Rs. 20,000.

Note 1.—Nothing in this rule shall prevent local bodies from preparing estimates on standard plans to any amount. They may also prepare plans and estimates exceeding Rs. 10,000 if the component parts are of similar design (e.g.), a market with three similar sheds costing Rs. 3,400 each.

Note 2.—All plans and estimates submitted for the Sanitary Board's approval should be prepared in accordance with the type designs issued by that Board, a list of which is given in its Proceedings No. 811-S., dated 11th November 1897. A note should be made on each design that it has been drawn up after reference to the corresponding type design, or whether the latter itself is adopted. It will be sufficient to quote the register number of the design—vide Sanitary Board's Proceedings No. 746-S., dated 28th October 1897.

304-A. Before local bodies take into consideration works of a sanitary nature the execution of which might possibly affect the interests of Government irrigation, they should consult the Superintending Engineer of the circle concerned. When outside sanction is requisite, a copy of the remarks of the Superintending Engineer should accompany the plans and estimates on their submission to the Sanitary Engineer.

The Sanitary Engineer should adopt a similar course in the case of work for which he himself prepares the estimates.

305. Whenever it is proposed by any Municipal Council to make any considerable improvements in existing village sites or to lay out new sites or whenever it is proposed to grant house-sites near railway stations, the proposals relating thereto shall first be submitted to the Sanitary Commissioner for approval.

306. Estimates for works will be drawn up in Form No. 75 and will consist of four parts—a report, a specification, a detailed statement of measurements and quantities and an abstract showing the total estimated cost of each item.

307. The rates provided in the estimates should agree with those in the schedule of rates (see articles 313 and 314); but if from any cause these are not considered sufficient, a detailed statement must be prepared, showing the manner in which the rates used in the estimate have been arrived at. If the rates are higher than what have hitherto sufficed, it will be necessary to furnish detailed data in support of the rates proposed. If the rates are due to the higher prices of stock, this must not only be stated, but similar details should be given proving the statement, and the higher rates will then be sanctioned.

308. In addition to the usual charge of 5 per cent for unforeseen contingencies, all incidental expenditure which can be foreseen such as compensation for, or cost of, land, sheds for workmen and stores, etc., should be separately provided for in the estimates. The amount provided for unforeseen contingencies should not be utilized except under the special sanction of the Chairman which should be given only when specific charges not provided for in the estimate are required to be met.

Note 1.—Provision for petty supervision and contingencies should be omitted from the estimates for works in respect of which tenders for execution are called for.

Note 2.—In order to obviate delay in commencing the execution of works involving the acquisition of land a separate estimate for the cost of such acquisition may be framed and sanctioned as soon as the work has received administrative approval and the site has been approved and accepted as suitable. The acquisition of the land may then be proceeded with at once in the manner laid down in article 315 without waiting for technical sanction to the estimate for the work itself.

309. Estimates for new roads shall give the rate per mile of each kind of work such as earthwork, metalling, etc.

310. The authority granted by a sanction to an estimate must be looked upon as strictly limited to the precise objects for which the estimate was intended to provide; and accordingly any anticipated or actual saving on a sanctioned estimate for a definite project should not, without special authority, be applied to carry out additional works not contemplated in the original project or not fairly contingent on its actual execution.

Utilization of Savings from Special Grants.

310-A. Municipal councils can sanction without reference to Government transfers up to the limits laid down in article 5 of the Municipal Account Code of savings under any work given an allotment from the sanitary grant, either of the current or previous years, to meet a known excess under any other work or works given an allotment from the same grant, whether such excess is the result of actual expenditure or is due to a revision of the estimate. Where, however, the savings are not required for such re-appropriation, municipal councils may transfer them subject to the same limitations, to any other works of the classes which have been recognized as suitable objects for a sanitary grant. A grant originally made for the improvement of water-supply must not however be re-assigned to a work of any other class. As regards the few cases in which the original object in view is afterwards found to be impossible of execution or has to be postponed indefinitely, municipal councils may sanction the re-appropriation of the grant subject to the conditions already referred to and provided that the amount available for re-appropriation is sufficient for the work selected or that the municipal council is able to meet from its own resources any additional expenditure required. All deviations from the original programme as sanctioned by Government should be shown in the returns submitted with the administration reports with reference to the instructions contained in G.O. No. 1272 L., dated 9th September 19[illegible]2.

Note.—Except in the cases provided for above, no portion of a Provincial grant sanctioned for a specified object may, in any circumstances, be used for another purpose, without the previous permission of Government.

311. When in the execution of works, deviations from sanctioned estimates are found necessary, the sanction of the council should be obtained. Unless the deviation is of a trifling character, it requires the same sanction as the original plan and estimates.

312. Whenever necessary, supplemental or revised estimates should be submitted, the latter being accompanied by comparative statements in Form No. 76.

Schedule of Rates.

313. To facilitate the preparation of estimates; a schedule of rates in Form No. 77 should be prepared yearly. It should be based upon the schedule of rates used by the Local Fund Public Works Department in

that locality, and should be passed annually by the council in December of each year. It should not be acted on until it has been duly sanctioned by the council, a note of which fact should be made in the register itself, at the end of the list of rates under the signature of the Chairman or the Secretary. All changes in the rates during the currency of the year, should likewise be sanctioned by the council and the number and date of the resolution quoted in the remarks column against the item concerned under the initials of the Chairman or the Secretary. If in any year it does not appear necessary to make any changes in the rates, the fact should be reported by the Chairman to the council, who may then sanction the application of the then current schedule to the estimates for the ensuing year. In such a case, the preparation of a fresh schedule will not be necessary. The schedule should not contain maximum and minimum rates but only mean rates.

Schedule of Rates for Metal Supply.

314. The schedule should also provide for rates for the collection and carriage of metal on the different roads in the municipality in Form No. 78. The rates of carriage may be calculated according to the average distance of either the different parts of each road, or of all the roads in each ward or division as may be considered convenient by the council. The rates may be altered from time to time with the sanction of the council, in the same way as the rates for other articles in the schedule, as old quarries are exhausted and new ones are opened or the rates are otherwise affected.

Acquisition of Land.

315. No work shall be commenced on land which has not been duly made over to the municipality. Land required for municipal purposes should be acquired through the Land Acquisition Officer appointed under the Land Acquisition Act. When the land has been acquired the Land Acquisition Officer will furnish the municipality with a memorandum of probable cost of compensation or with a copy of the award statement according to convenience. On receipt of it, the municipality should pay the amount shown therein into the Treasury for credit to the head "Deposits for work done for Public bodies" in the Provincial Treasury Accounts. The amount if paid without the award statement should in the first instance be debited to the head "Advances recoverable—other advances" in the municipal accounts and adjusted to the proper head of account on receipt of the award statement. The award statement, supported by the Treasury officer's receipt, will be the voucher of the municipality for the payment. The payments to all parties concerned will be made by the acquiring officer and will be audited by the Accountant-General. The above procedure applies to the amount actually required for the acquisition of the land. Miscellaneous charges, such as those connected with the institution of suits in Civil Courts under section 18 of Act I of 1894, etc., should be met by advances to the acquiring officer who should adjust them by submitting the necessary vouchers and accounts to the municipality and by refunding any unspent balances. Pending adjustment the amounts paid to the acquiring officer should be debited to "Advances Recoverable" in the municipal accounts.

Register of Estimates and Allotments.

316. All estimates and allotments will be entered in this register (Form No. 79) by the manager or accountant of the Municipal office. Separate pages should be set apart for works falling under each of the budget heads such as "New Works—Communications," "New Works—Civil Buildings," etc. When a revised estimate is sanctioned, the entry relating to the original estimate should be neatly scored through in red ink. The number of the revised estimate should be entered in the column for "Remarks" opposite the original entry, and a corresponding cross reference should be made opposite to the entry of the revised estimate. Subsequent additions to and deductions from the sanctioned allotments will also be noted with quotation of the orders relating thereto. In the case of all maintenance works and of other works estimated to cost individually Rs. 300 and under, an entry will be made in column 12 of this Register for each month in which expenditure is incurred. In the case of other works only the total of the year's expenditure should be recorded once for all at the end of the year, from the entries made in the Register of Works. (Form No. 87.)

Measurements and Measurement Books.

317. All work done should be measured at least once a month. In the case of small works, however, the execution of which runs over only a few weeks, it will be more convenient to measure up and pay for the work once for all on its completion, and the agreements with the contractors should provide for this when practicable.

318. All measurements of work done (whether by means of daily labour or by contract, or of materials received or issued), will be recorded in the measurement book (Form No. 80), which should be looked upon as a most important record, since it is the basis of all accounts of quantities.

319. Outside each measurement book should be noted the exact period to which it appertains, thus: "From 13th July to 18th December 1900," the earlier date being that on which it was brought into use, and the later that on which it was completely filled in and returned to the Municipal office. The pages of the book should be machine-numbered, and no page should on any account be torn out, nor should an entry be erased or effaced so as to be illegible. If a mistake be made, it should be corrected by crossing out the incorrect words or figures, and the correction thus made should be initialled.

320. The entries in the measurement book should, if possible, be made in ink; when, however, this is not possible, and entries have to be made in pencil, the pencil entries should not be inked over, but should be left untouched except the entries in the contents or area column, which should be invariably inked in.

321. The situation of the work must be clearly described, so as to admit of easy identification and check, and measurements should be written up and rendered complete by calculating out the quantities.

322. From the measurement book all quantities should be clearly traceable into the documents on which payments are made. No contract certificate or bill should be signed without crossing off the connected entry in the measurement book, and the document on which payment is made should invariably bear a reference to the number and page of the book in which the detailed measurements are recorded. When a contract certificate

or bill is presented at the Municipal office the entries regarding measurement should be checked with the measurement book, the number of the voucher as well as the date of the entry will be endorsed upon the entries in the measurement book and the endorsement initialled by the Chairman or the Secretary.

323. All the measurement books should be numbered serially. The eventual return of all measurement books to the Municipal office for record must be insisted on.

324. The Chairman will be responsible for seeing that measurement books are carefully kept and measurements properly recorded and that they are complete records of each kind of work done, for which certificates have been granted, or muster rolls prepared.

Check Measurement.

325. All works executed or materials supplied under the supervision of the municipal authorities should be check-measured by the Chairman or a councillor or by the Secretary if he is specially authorized to do so by the Council. The fact of check-measurement should invariably be noted under the signature of the check-measuring officer with the date or dates of check-measurement, both in the measurement book against the measurements taken and recorded by the Engineer, Supervisor or Overseer and in the contract certificate on which final payment is made. The check-measuring officer should also record on the latter a certificate that the work has been completed in accordance with the plan and estimate in a substantial and satisfactory manner.

326. No materials should be spread on roads until they have been duly check-measured.

326-A. Payments for the spreading of metal on roads should be made with reference to area in the case of new works and the thorough re-metalling of roads to their full width and with reference to cubic unit in the case of patch repairs. In the former case, the actual area of the metalled portion of the road spread should be measured and payment made accordingly. The quantity spread which should be shown as issue in the materials-at-site statements need not necessarily be the arithmetical result of the area spread multiplied by the estimated thickness, owing to uneven thickness, in actual spreading.

Agencies for execution of Works.

327. All works are carried out either by contract or departmental agency in accordance with the rules given below.

328. Under section 44 of the Act, a Municipal Council may delegate to the Chairman or a committee consisting of two or more of its members, the power of making on its behalf any contract, whereof the value or amount does not exceed Rs. 200. For all other contracts, the previous sanction of the council is necessary, except in cases when any person is appointed by the Governor in Council to carry any work into execution on behalf of the council. In such cases, contracts which may be necessary for the purpose of carrying such work into execution, may, subject to special rules, be made by the officer to the extent of the sum provided for such work, and the Municipal Council shall pay to him such sums as may be required for the work to the extent of the amount provided.

329. Under section 45 (i) of the Act every contract made by or on behalf of the Municipal Council of which the value or amount exceeds Rs. 100 shall be in writing, and, except in the case of the special contracts referred to at the end of the last paragraph, shall be signed by the Chairman or Vice-Chairman and another Councillor. It will be in Form No. 81.

330. In the case of sanitary schemes such as water-supply and drainage projects, the duty of investigating the projects and drawing up plans and estimates rests with the Sanitary Engineer. But the execution of such works shall be entrusted to the Public Works Department with whom funds will be placed for the purpose by the Municipal Councils concerned. The Chief Engineer may, for any special reasons, with the sanction of Government, entrust the execution of any work to the Sanitary Engineer, the required plant being obtained by the Public Works Department through the India Office.

331. In cases where the Sanitary Engineer is so entrusted with the execution of any work, he will, for purposes of drawing funds and accounting for expenditure, be regarded as a Subdivisional officer under the Executive Engineer of the district concerned, drawing funds against the Executive Engineer's letter of credit and rendering accounts to him for incorporation in the District Accounts in exactly the same manner as a regular Public Works disburser. He need not send accounts direct to the Examiner of Public Works Accounts.

331-A. Sums to be advanced to the Public Works Department for works to be executed, whether by that department or by the Sanitary Engineer, should be paid into the treasury for credit of the Public Works Department. They will be debited to the head "Advances Recoverable" in the municipal accounts in the first instance. The Examiner of Public Works Accounts will send every month, after the audit of the accounts has been completed, a statement showing the outlay incurred up to date upon the work concerned. On receipt of this statement, the amount shown as spent since the previous month's statement will be adjusted by credit to "Advances" and debit to the service head concerned in the municipal accounts of the month then open or in the accounts of March final, if expenditure has been incurred in the past year and the statement is received before the final closing of the municipal accounts and the submission of the annual administration report for the year.

332. No charge should be made on municipalities for supervision of the works executed by the Public Works Department. The actual cost of any special establishment employed for any particular work either for investigation or execution should however be borne by the Municipality concerned. For the use of tools and plants in such works, 1½ per cent on the outlay of the work will be charged by Public Works Department. The scrutiny over the consumption of fuel, oil, etc., required in connection with the maintenance of water-works, is exercised by the Sanitary Engineer to whom weekly statements are submitted by Municipal Councils. The store accounts maintained in the Water Works office should be verified quarterly by the Chairman or Secretary with reference to the paid vouchers and the actual stock and the fact of verification should be recorded on the accounts under the signature of the verifying officer.

Invitation of Tenders.

333. Municipal Councils shall invite tenders for all works to be executed by contract agency, the estimated cost of which exceeds Rs. 500.

Tenders, which should always be sealed, should invariably be invited in the most open and public manner possible, whether by advertisement in the District Gazette or local newspapers or by notices in the vernacular posted in public places.

334. The advertisement or notice should in all cases state—

(*a*) where and when the contract documents can be seen;

(*b*) when and where tenders are to be submitted and also opened;

(*c*) the amount of earnest-money to accompany the tender and the amount and nature of security required in case the tender is accepted;

(*d*) with whom the acceptance of the tender will rest.

Authority should always be reserved to reject any or all of the tenders so received.

335. No tender should, as a rule, be received unless accompanied by earnest-money to the extent notified in the invitation.

336. Security should in all cases be taken for the due fulfilment of a contract and this should be either in the shape of a lump sum or a deduction of 10 per cent made from the payments due from time to time on account of work done. The securities so taken will also serve to cover possible overpayments which may be detected on check-measurement.

337. It is the duty of the Engineer, Supervisor or Overseer to bring to the Chairman's notice any dilatoriness, bad work or other failure on the part of the contractor to fulfil the terms of his contract.

Payments to Contractors and Contract Certificates.

338. Payments for work done or materials delivered should be made as a rule monthly on a contract certificate in Form No. 82, showing the quantities and value of work executed, the quantities entered being duly attested by the Engineer, Supervisor or Overseer. Such payments will be treated as payments on account subject to adjustment on the final bill.

339. Payments to contractors and suppliers should be made by means of cheques drawn in their favour. Such cheques should be delivered to them direct and not through the Engineer, Supervisor, Overseer or Maistry. When however the payee is a firm carrying on business outside the district the procedure laid down in article 230 should be followed.

340. Every payment to a contractor should be on account of some particular work and the practice of making payments on general account is prohibited. Advances are not also permissible. Payments in anticipation of measurements should also never be made.

341. Whenever a payment is made to a contractor, the whole quantity of the work executed up to date, on account of which the payment is made, should always be shown in the contract certificate. When a work has been check-measured before payment, the fact should be noted in the contract certificate.

342. Contract certificates should not be paid until they have been carefully checked in regard to measurements with those recorded in the measurement books and in other respects with estimates and agreements.

343. The practice of reimbursing to contractors the amounts paid by them on account of tolls or seigniorage otherwise than through rates is strictly prohibited.

344. The accounts relating to contractors are to be kept as personal accounts and a separate folio should be opened in the Personal ledger (Form No. 83) for each contractor. The entries on the debtor side show the payments made to the contractors, and those on the creditor side, the value of work done as shown in the contract certificates passed from time to time. The account should embrace all transactions to which the contractor is a party, whether relating to one or several works, or to materials purchased from him, and should show the number and amount of each passed bill and certificate, with a brief entry of the name of the work, the number and amount of each cheque, and the balance due to or from the contractor on account of each work not settled up in full. When there are balances due to contractors on more than one certificate, the amount due on each certificate should be detailed in the ledger. The value of materials made over to a contractor should be debited to his account, and receipt for the value thereof taken from him in support of the debit. The contractor should acknowledge the correctness of his account by signing the ledger at convenient intervals when he happens to be at the Municipal office.

Note.—This ledger should be maintained by the Manager or Accountant of the Municipal Office.

345. The accounts of contractors should be closed without delay on the completion of the contract.

Note.—When contractors are paid up in full on completion of each work, the contractors' ledger need not be maintained.

Departmental Agency, Nominal Muster Rolls.

346. When work is done by daily labour, the basis of the account will be the nominal muster roll in Form No. 84, which, as a rule, will be kept separately for each gang of labourers for a week, fortnight or a month as may be found most convenient.

347. The nominal muster roll must be written up daily, by the subordinate deputed for the purpose, before the labourers begin work. It is intended to be used in the case of all classes of coolies, including avenue coolies.

348. In opening the nominal muster roll, the work-people must be mustered in order, and their names taken down according to their classes and rates of wages, the names of the higher paid men being entered first, and so on down to the lowest class; a little space should be left after each group of names to provide for the entry of the names of additional labourers who may be engaged before the close of the period for which the muster roll is kept.

349. The daily presence or absence of each labourer will be denoted by the insertion of the letters "P" or "A," as the case may be, against his name. The sum of the figures brought out in the column "Total" will represent the total number of days each labourer has been present.

350. The muster roll should be closed immediately after the close of the week or other period for which it is kept, and the labourers paid as soon after as possible.

351. The paying officer will make the disbursements in the presence of either the Chairman, Secretary, or a Councillor, note the date of the payment, and enter his initials opposite the name of each labourer paid. The disbursement certificate at foot of the nominal muster roll will then be

signed by the officer witnessing the disbursement. In municipalities where there is no paid Chairman or Secretary, the Chairman may, if he finds that this rule is not practicable, authorize the Head Clerk or Manager by written order to supervise the payments. In such cases the Head Clerk or Manager should sign the certificate.

352. Wages not claimed within three months of their falling due should only be paid under the written orders of the Chairman or Secretary.

353. In paying daily labourers the amount due as well as that actually disbursed must be shown. All persons except those regularly employed whose salaries are charged to "Establishment," will be considered as daily labourers, and their pay will be charged to the works on which they are employed. In the case of permanent road coolies, however, no distribution need be made to the several roads concerned. Their wages may be debited to "Repairs, Communications."

Note.—In cases where the wages of coolies are not directly debited to specific works but are shown in a lump under some head of account—vide the last sentence of this article—the sanction of Government should be obtained for the employment of hands entertained for periods in excess of two years.

354. In Part II will be exhibited in abstract, the value of the work done, as compared with the cost of the labour employed. If, however, the work is of a petty nature, and in consequence not susceptible of measurement, this part need not be filled up, but in lieu thereof a certificate should be furnished that the work turned out is worth the amount paid for it.

355. Details of measurements will be recorded in the measurement books which should be forwarded to the Municipal office with the nominal rolls, in the same manner as in the case of works paid on contract certificates.

356. The column "Father's name" should be invariably used in cases where the identity would otherwise not be sufficiently established, as when two or more men bear the same name.

357. In cases where maistries are employed for general purposes and not on particular descriptions of work, their pay may be drawn separately on establishment bill forms, and no attempt should be made to distribute it amongst the different sub-heads of the works which they may supervise. The pay of mile and avenue coolies and storewatchers, when employed on a monthly wage, may also be drawn on establishment bill forms, in cases where their duties are scattered and varied, and it is not possible to accurately estimate the value of the work they perform.

357-A. No maistry or other servant shall be employed by a municipal council for the supervision of a work on a salary exceeding Rs. 25 per mensem, without the special sanction of Government. The whole time of such temporary servants must be considered as being at the disposal of the municipality, and if they are employed on more than one work, their pay should be debited proportionately to each of the works on which they are so employed.

Imprests.

358. When disbursements are made by Engineers, Supervisors or Overseers they may be provided with standing imprests, the amount of which should be fixed by the council. In municipalities, however, in which all work is carried out by contract, no imprests should be allowed. The petty contingent expenditure of the Engineer, Supervisor or Overseer should then be paid by the Shroff from his permanent advance. The

amount of the imprest should in no case exceed the amount of security furnished by the Engineer, Supervisor or Overseer nor should it ordinarily exceed Rs. 50.

Imprest Account.

359. The cash transactions of the imprest holder will be recorded in Form No. 85. This record will be posted daily from the actual cash transactions in the order and at the time of their occurrence and it must be so kept that the nature and particulars of the transactions may be clearly understood. It should contain no entries of receipts other than recoupments of imprest nor any entries of expenditure other than those paid directly by the imprest holder.

360. The imprests will be recouped by the Chairman from time to time by means of bills prepared from the imprest cash account and supported by the imprest sub-vouchers.

Miscellaneous Supplies.

361. When materials which do not entail measurements such as bricks, tools, plant, etc., are purchased, bills should be prepared in Form No. 86. The officers receiving the materials should always certify to the actual receipt of the materials by them before the claim is admitted and the certificate should be countersigned by the Chairman or Secretary after verification of the supplies.

Register of Works.

362. A Register of Works will be maintained in Form No. 87 to record the expenditure on works estimated at more than Rs. 300. It will show the comparison of the sanctioned estimate for each sub-head, with the expenditure incurred upon it from time to time. A separate set of pages should be set apart according to requirements for each major head such as "Original Works—Communications," "Repairs—Buildings," etc. The several money columns should be totalled at the close of the year or on completion of the work so as to enable a comparison between the total expenditure and the amount of estimate or contract as the case may be, as well as to facilitate preparation of statement II-A attached to the Annual Administration Report. The total of the year's expenditure on each work will be recorded in column 12 of Form No. 79.

Note.—This register should be maintained by the Manager or Accountant of the Municipal office.

Road Metal Statement.

363. Road metal should be charged off finally against the estimates in which the collection of it has been sanctioned. At the end of the month, the Engineer, Supervisor or Overseer should submit a statement (Form No. 88) showing the receipts and issues of road metal during the month and the balance at the road side at the end of it for each mile of every road. The receipts should be checked with the payments for collections of metal and the issues with those for spreading. At the end of the year the Chairman

FIRST LIST OF CORRECTIONS TO THE MUNICIPAL ACCOUNT CODE.

(SECOND EDITION—REPRINT.)

APPROVED IN G.O. No. 1375 M., 15TH AUGUST 1917.

Page 1, *article* 1.—*Substitute* the following *for* this article :—

" 1. An annual estimate of the anticipated receipts and proposed expenditure of the municipal council during the next financial year under all the heads shown in Appendix A should be prepared in December every year in Form No. I accompanied by the subsidiary statements detailed below :—

NOTE to Statement I.—Rates at which taxes, tolls and licence fees are levied.

II-A. Details of the scale of municipal establishments provided for in the budget.

IV-A. Demand, collection and balance as expected at the end of the year—current—in Form No. 2.

IV-B. Demand, collection and balance as expected at the end of the year—arrears—in Form No. 3.

VI. Statement comparing the revised estimates of receipts and charges for the current year under all heads with the actuals of the first eight months of the year and those of the last four months of the previous year.

VIII. Account of loans as estimated at the end of the next year.

XII-A. Revenue and expenditure from the lighting tax.

XII-B. Revenue and expenditure from the water and drainage tax."

(G.O. No. 1684 L., dated 29th November 1916)

[I—15-8-17]

Pages 3 and 4, article 10.—*Substitute* the following *for* this article numbering the existing note as " note 3" :—

" 10. A report on the administration of the municipality in each financial year shall be prepared and submitted in time to reach the Government not later than the 1st June in the succeeding year, accompanied by a statement showing the transactions both for the year under report and for the previous year under the heads prescribed for the budget estimate. It shall be accompanied by the following subsidiary statements :—

NOTE to Statement I showing the rates at which taxes, tolls and licence fees are levied.

NOTE to Statement II.—Statement of assets and liabilities of the municipality at the end of the year.

II-A. Mileage of roads maintained by the municipal council.
III. Abstract of deposit account.
IV-A. Demand, collection and balance statement—current.
IV-B. Demand, collection and balance statement—arrears.
Appendix to statements IV-A and IV-B showing particulars of warrants issued and prosecutions instituted.
V-A. Statistics of municipal schools.
V-B. Statistics of aided schools.
VII. Statement of tolls.
VIII. Statement of loans.
IX. Constitution of council.
IX-A. Particulars of elections.
X. Particulars in regard to the working of the private scavenging service.
XI. Statistics of vaccination and births and deaths.
XII-A. Revenue and expenditure from the lighting tax.
XII-B. Revenue and expenditure from the water and drainage tax.
XIII. Memorandum of investments.
XIV. Expenditure from special grants received from Provincial funds.
XV. Proportion of the municipal receipts spent on the several services.
Educational statements I and II furnished by the educational authorities."

Note 1.—Chairmen of municipal councils should mention in the narrative portion of their reports—

(1) all important new works executed during the year,
(2) the average assessment for each house taxed,
(3) the average incidence per person under the tax on arts,
(4) the number of assessees to the municipal tax on arts, and
(5) the expenditure on school buildings in the year.

Note 2.—They should also see that the report of the medical officer enclosed with the administration report contains the following particulars :—

(i) The number of in and out-patients treated at hospitals,
(ii) the number of female medical practitioners employed,
(iii) the number of midwives employed and the number of labour cases attended by them, and
(iv) the number of deaths in the year from
(*a*) plague,
(*b*) cholera and
(*c*) small-pox.

(G.O. No. 1684 L., dated 29th November 1916)

(G.O. No. 642 M., dated 12th April 1917)

Page 7, *article* 16-*A*. *Maximum scales and limits*—(3) *Grant* 3—(*d*) *Conservancy establishment, Maximum scales*—(i) *Sanitary Inspectors and Assistant Inspectors.*—*Substitute* "G.O. No. 247 M., dated 13th February 1917," *for* "G.O. No. 901 M., dated 9th June 1911," occurring in lines 2 and 3 of this clause.

(G.O. No. 247 M., dated 13th February 1917)

[I—15-8-17]

Page 12, *article* 24.—*Substitute* the following *for* the opening sentence of this rule :—

"All appointments of medical subordinates shall be made on the recommendation of the Surgeon-General."

(G.O. No. 652 M., dated 14th April 1917)

[I—15-8-17]

Page 19, *article* 40, *clause* (2).—*Add* the words "and, if the municipal council deem it necessary, tax clerk."

(G.O. No. 2154 M., dated 18th December 1916)

[I—15-8-17]

Page 34, *article* 98.—*Insert* the following as the penultimate sentence of article 98 :—

"If, however, on the facts mentioned in a petition purporting to have been presented under section 69-B of the Act but not presented within the prescribed time, the chairman chooses to modify an assessment, there is no objection to his doing so, provided he acts under section 66 (2) and follows the correct procedure."

(G.O. No. 2154 M., dated 18th December 1916)

[I—15-8-17]

Page 34, *article* 100.—*Insert* the following as a note to this article :—

Note.—There is no objection to parties preferring appeals within the time prescribed in section 99 (i) of the Act, even after earlier petitions have been rejected under section 99 (ii) for failure to deposit the tax appealed against.

(G.O. No. 2154 M., dated 18th December 1916)

[I—15-8-17]

Page 67, *article* 218 (3), *clause* (*n*).—*Add* the following in continuation of this clause :—

"But this does not apply to overpayments of salaries and allowances."

(G.O. No. 2154 M., dated 18th December 1916)

[I—15-8-17]

Page 68, *article* 218-*A*.—*Insert* the following as item (18) under article 218-A :—

(18) Writes-off of overpayments of salaries and allowances.

(G.O. No. 2154 M., dated 18th December 1916)

[I—15-8-17]

Page 68, *article* 218-*B* (10).—*Insert* the following as a note to this clause :—

Note.—Municipal councils may, if funds permit, themselves sanction the payment of grain compensation allowances (or personal allowances in lieu thereof) to compounders in medical institutions under their control at rates sanctioned for Government servants in their districts, and so long as they are granted to such servants.

(G.O. No. 375 M., dated 28th February 1917)

[I—15-8-17]

Page 72, *article* 245-*A*.—*Add* the following to this article :—

In the case of sanitary and assistant sanitary inspectors, compounders, and midwives, however, service rendered under one local body will count for increments under another and any service that counts for pension will also count for increments.

(G.Os. No. 1902 L., dated 20th December 1915, and No. 247 M., dated 13th February 1917)

[I—15-8-17]

Page 81, *article* 270-*B*.—*Substitute* the following *for* paragraph 2 of this article :—

"Indian midwifery pupils sent by municipalities to be trained at the Government Maternity Hospital at Madras should be paid their railway fare at the time of their departure for Madras. Municipal councils should also arrange for the remittance in advance to the Superintendent of the Maternity Hospital of a year's or half-year's stipend for the midwives sent for training by them. Similarly advances, not exceeding one month's pay and their railway fare, may be made to the trained midwives before their departure from Madras, when required for service under municipal councils. The amount of pay so advanced should be recovered in three equal monthly instalments. In other special cases, the Superintendent of the Government Maternity Hospital may advance the railway fare from Madras to the place from which they arrived, to midwifery pupils sent by municipal councils for training at the institution. Such advances should be recovered from municipal councils concerned, who should make their own arrangements for recovering them from the pupils."

(G.O. No. 592 L., dated 30th March 1917)

(G.O. No. 231 L. & M. (Medical), dated 24th May 1917)

[I—15-8-17]

Page 107, *note to article* 382.—*Add* the following in continuation of this note :—

Interest derived from the investments of provincial grant funds should be added to those funds and not to municipal funds proper.

(G.O. No. 2154 M., dated 18th December 1916)

[I—15-8-17]

Page 163, *Appendix F.*—Against item No. 79—Register of estimates and allotments, *alter* "3" into "10" noted under column "Period of retention."

(G.O. No. 1684 L., dated 29th November 1916)

[I—15-8-17]

Page 177, *Appendix I.*—*For* the words "House-tax and cart-stand licence fees" appearing in column 3 of the schedule against "Chidambaram," *substitute* "House, water and drainage taxes and cart-stand licence fees."

(G.O. Mis. No. 1137 M., dated 4th July 1917)

[I—15-8-17]

Page 178 *Appendix I.*—*Insert* the following below "Madura" against "South Indian Railway" :—

"Virudupatti ... ... House-tax."

(G.O. Mis. No. 568 M., dated 27th March 1917)

To the list of authorities at foot of the appendix, *add* "No. 75 F./17, dated 21st March 1917 and No. 824 F./16, dated 21st June 1917."

[I—15-8-17]

should satisfy himself of the actual existence on the road sides of the unused balances of metal shown in the metal account for March. For this purpose, he should either himself or by a Councillor measure the stock of metal on the road side at the end of the year. All differences found should be brought to the notice of the council for such orders as it may consider necessary. The balances as finally settled will form the opening balances for the next year's return, and credit should be taken for these in the estimates for that year.

Note.—A similar procedure should be adopted in the case of materials purchased for building and other works executed departmentally.

364. This statement need not be maintained in municipalities where the collection and spreading of metal are both done by contract and are paid for in the same bill, no quantities in excess of those spread being paid for.

Tools and Plant.

365. Live-stock may be purchased or renewed with the approval of the Municipal Council to the extent of budget provision: but the sanction of the Collector should be obtained for any additional allotment or transfer of funds which may be found necessary. The other articles comprised under the head "Tools and Plant" can be purchased only on estimates sanctioned by the Municipal Council. Payments for tools and plant will be charged off at once as such in the accounts, and will be made only on separate bills which should include no articles, the cost of which is properly chargeable to works. In exceptional cases, special items of tools and plant which are required for only one or two works and not for general purposes may be charged off direct to those works instead of under tools and plant. The orders of the Chairman should be taken from time to time in regard to the disposal of any stores which may become unserviceable. No Public Works or other stores should be sold otherwise than by public auction and except under the special orders of the Chairman. Engineers, Supervisors or Overseers will be responsible for the proper custody of stores under their charge. The irrecoverable value of stores, etc., lost should not be written off without the sanction of the council.

366. An account should be maintained in Form No. 89 of all tools and plant belonging to the municipality. Separate pages should be set apart for the different classes of articles such as (*a*) surveying and mathematical instruments; (*b*) ordinary tools such as mamooties, etc.; (*c*) Municipal office furniture; (*d*) school furniture; (*e*) dispensary furniture; (*f*) travellers' bungalow furniture; (*g*) live-stock; (*h*) miscellaneous stock. It should show all articles in store at the end of the previous year and all purchases made during the year. Issues should be entered only in the case of sales and losses. No entries should be made for issues of articles for use on works. Receipts should be obtained in such cases from the responsible officer and kept in separate files and if they are frequent they should be entered in a register.

366-A. With a view to keep the conservancy plant in a proper state of replenishment and repair, it is recommended that ten per cent of the value of the conservancy plant and live-stock should be set aside annually from the ordinary receipts, as a depreciation reserve. Whenever *additions* to, as distinct from replacement of, plant or live-stock are made, the value of such additions should be added to the capital value of the plant and ten

per cent of such value again set aside in the next year towards its eventual replacement. This reserve should be utilised for expenditure upon repairs to or replacement of such conservancy plant and live-stock, and should under no circumstances be diverted to any other object. An account of the income and expenditure under this head should be kept in Municipal Form No. 99 and submitted to annual audit.

367. An annual verification of the tools and plant in store should be made by the Chairman or a Councillor and a certificate to that effect recorded in the register. Any discrepancy discovered between the book balance and the quantity actually on hand should be reported to the council for such orders as it may consider necessary.

CHAPTER VIII.—DEBT HEADS.

Advances.

Permanent Advances.

368. Advances are of two kinds—permanent advances and other advances. The former are allowed with the sanction of the Municipal Council, as explained in articles 272, 276 and 358, to the Chairman or Secretary, the District Medical and Sanitary Officer, and some other officers who incur petty expenses which require to be paid at once before money can be obtained on a regular bill. The following rules should also be observed in regard to these advances.

369. A portion of a permanent advance should never be refunded. If it is desired to either increase or decrease the amount of the advance, it should be refunded *in full* and the revised advance drawn.

370. If, during the course of a year, a permanent advance changes hands, the receiving officer should sign and forward to the office an acknowledgment that he has received the *full* amount of the advance from the officer whom he relieves.

371. Every permanent advance must be duly acknowledged in the following words before 5th April of every year :—

"I hereby acknowledge that the amount of rupees (words and figures) being the permanent advance in my hands is due from, and has to be accounted for by me."

372. Permanent advances should be entered in a register in Form No. 91.

Other Advances.

373. Other advances should be made only in rare cases and with the special sanction of the council. Advances to persons for collecting labour (which should be made only under the special orders of the council) will be debited to "Other advances." Such a system of advances should be resorted to only in very exceptional circumstances. No advances should be given to the Chairman or a Councillor for the execution of any work.

374. For "Other advances" a register will be maintained in Form No. 92. All the balances outstanding at the end of the previous year will be first entered in it and then each advance made during the year will be entered as soon as it is made. The total of the advances made during every month as shown in this register should be agreed with the corresponding total shown in the monthly classified abstract, and the former should be initialled by the Chairman or Secretary in token of such agreement. When an advance is recovered in cash or adjusted by deduction from a bill or by transfer adjustment, the amount should be noted against the original advance in the column for the month in which the recovery or adjustment is made. The monthly columns for recoveries should be totalled at the end of the month and the total agreed with corresponding credit under "Advances"

in the monthly classified abstract and initialled by the Secretary or Chairman. The register should be balanced at the end of the year and the outstanding balances carried forward to the next year.

Deposits.

375. A register of deposits paid to the municipality in cash should be maintained in Form No. 93. Separate sets of pages will be set aside for each of the following classes of deposits :—

(1) Deposits by renters, i.e., those who farm out municipal revenue.
(2) Deposits by contractors, i.e., who undertake to execute any work for the municipality.
(3) Other deposits.

Note 1.—Earnest money deposited by intending bidders at an auction, which should be shown in a separate list to be maintained for the purpose, need not be credited to deposits or brought on the municipal account except in the case of the successful bidders. The refund of the former should be made immediately the auctions are closed and the acknowledgments of the depositors obtained in the statement of earnest-money deposits prepared at the time of auction. Should it however be found not possible to refund the amount on the day of auction, it should be brought on the municipal accounts under " Other deposits. "

Note 2.—Deposits made by renters and by private parties for the execution of works for which they are liable when not returnable to the parties concerned, and received in cash should be credited to the municipal revenues as soon as they are received. But deposits paid by renters and taxes and fees paid in advance towards the end of a year on account of the next official year should be credited to the revenue head concerned soon after the commencement of the year to which they relate.

376. Each part of the register will open with the details of the previous year's outstanding balances as shown in the previous year's register. The deposits received during the year will then be entered in the proper part as each transaction occurs. At the end of the month a total of the deposits received during it should be made and the total reconciled with the corresponding figure in the monthly classified abstract and initialled by the Chairman or Secretary. Repayments in cash or by transfer should be noted against the original credit in the column for the month in which the refund is made and a total of the postings should be made at the end of the month and agreed with the corresponding figure in the classified abstract.

377. Refunds of deposits in cash should be made on vouchers in Form No. 94. They should be passed for payment only when the Chairman has satisfied himself by a reference to the register that the deposit is actually outstanding which should also be certified to by the Accountant.

378. The deposit balance should not be drawn upon to meet charges debitable to the general revenues of the municipality. But deposits remaining unclaimed for three complete years after their refunds fall due, and surplus sale-proceeds of distrained property not claimed within six months from the date of the sale should be transferred to the credit of the municipal revenues. If claims are subsequently made and admitted the amounts concerned may be refunded from the general balance of the municipality with the sanction of the council.

Security Deposits.

379. A separate register will be maintained in Form No. 95 of all security and other deposits not paid to the municipality in cash, namely, deposits in Savings Banks, Government promissory notes, municipal and other debentures, etc. The amount of security provided by municipal servants in landed

property, and not the value of the land pledged, should also be shown in this register as also personal securities. The last two classes of deposits should be entered in separate pages of the registers. Particulars should be given in column 9 as regards the number of the promissory notes or Savings Bank pass books, the nature, extent and position of landed property, the names and address of the securities in the case of personal security, besides information as to whether title-deeds, non-encumbrance certificates, etc., have been filed. The balances of all securities as shown in the register should be verified with the Savings Bank pass books and the Government promissory notes or debentures or the Accountant-General's acknowledgments for them, if they have been sent to him for safe custody, whenever at the end of the month there is a change in the balances. At the end of the year the Chairman or Secretary should verify all the balances with those shown in the Savings Bank pass books or with the Government promissory notes and debentures or with the Annual Account published by the Accountant-General in the *Fort St. George Gazette*, showing the securities held by him on account of municipalities and others. A certificate of such verification should be recorded in the register.

Investments.

380. A register of Government and other securities held by the municipality as its property should be maintained in Form No. 96. This will show all investments belonging to the municipality, the purpose for which each is held being stated in the column provided for the purpose and the orders of Government, if any, being quoted against each. No investment should be written off this register unless disposed of absolutely by sale or otherwise. Securities merely made over to the Accountant-General for safe custody should not be written off. The total amount of the investment should be verified annually, if they are in the safe custody of the Accountant-General with the list published by him in the *Fort St. George Gazette*, in January of every year, of the securities held in trust by him.

381. If they are in the custody of the Chairman himself, they should be verified by the Auditor at the time of audit.

382. The above register will also show the interest due and the realizations on account of it from time to time. Care should be taken to see that the amounts due are realized on due dates and that there are no outstandings.

Note.—The interest accruing from investments, if any, made from the general funds of a municipality or other sources under the orders of Government for meeting a specific expenditure at a future date, should be reinvested and added to such reserve fund and should not be credited to the general funds of the municipality.

383. None of these investments, other than those made out of the general balance, should be disposed of except for the specific purpose for which they may have been made. If any investments are made under the orders of Government, they should not be disposed of without the sanction of Government. No portion of the general balance of a municipality can be invested without the special sanction of the Local Government who will decide as to the necessity for investment in each instance with reference to the general principle that such investments are permissible in the following cases only :—

(*a*) when it is proposed to create sinking funds for the re-payment of debt;

(*b*) when some large project is in contemplation for which it may be desirable gradually to save and invest a part of the proceeds of ordinary taxation;

(*c*) when no large project is in contemplation and the fund happens to receive a large windfall from some other source than taxation and the municipality has no particular object to which it can be immediately applied.

Register of Loans.

384. The transactions in regard to loans contracted by a municipality shall be recorded in a register in Form No. 97. When a loan is repayable by means of a Sinking fund, a separate account should be maintained of the Sinking fund in Form No. 98. The payments to sinking funds should be invested as soon as they fall due through the Accountant-General. The remittances to be made to him for this purpose should include, besides the amount of the instalment due, any uninvested balances of previous instalments and of interest realized and remitted by the Accountant-General. The Accountant-General will furnish the municipality with an account of the investment after it has been made and will also remit to it any balance of the amount received by him which may be left after the investment has been made. This amount should be credited to the municipality in the accounts of the treasury with which it banks. Care should be taken that any balance at credit of the sinking fund is not devoted on any account to the general purposes of the municipality.

Appropriation Register of Loans, Endowments and other Funds.

385. In order to watch that the funds raised by a loan or special contributions or endowments are appropriated to the purposes for which they are raised, an appropriation register shall be maintained in Form No. 99. The receipts and payments shall be posted from the classified abstract as soon as it has been posted for the month. Without the sanction of Government previously obtained, no portion of such funds shall be appropriated even temporarily to any object other than that for which they might have been raised. Separate pages or sets of pages should be set apart for each endowment or fund. The account of the Water and Drainage Tax Fund prescribed in G.O. No. 395 M., dated 3rd March 1906 and G.O. No. 902 M., dated 11th May 1906, should also be kept in this register. Similarly, an account of the "Lighting tax" Fund should be kept in this register in the form prescribed in statement XIV of the Budget form. There should be an abstract at the beginning of this register showing the monthly closing balance of each fund.

385-A. There is no legal objection to the adverse balance of the "Water and Drainage Tax" Fund being met from the balance of the General Fund, but where there is a large deficit balance under the former, the accounts can be permitted to open with a *nil* balance only after the sanction of Government has been obtained thereto.

CHAPTER IX.—ACCOUNTS.

Bill-collector's Collection and Remittance.

386. Every municipal servant entrusted with the collection of municipal revenue by means of bills will be supplied with a collection book in Form No. 100-A; the bill-collector will always keep the book in his personal custody and carry it about with the bill books in his charge. He should enter in it the particulars of every bill, as soon as it is collected. Bill-collectors should remit their collections to the head office every alternate day or at least twice a week. When doing so, they should always bring with them their collection book as well as their bill books in their charge, enter the details of the amounts making up the remittance from their collection books, into the challan register maintained in the office in Form No. 100 or 101, and take the shroff's acknowledgments in the collection book.

Challan Registers.

387. The following Challan Registers will be maintained in the office :—

(1) House Lighting and Water and Drainage tax. (2) Land Lighting and Water and Drainage tax. (3) Tax on arts.	Form No. 100.
(4) Private scavenging fees. (5) Other revenue.	Form No. 101.

388. Each of the above registers will show the collections of the tax concerned made by all the bill-collectors one after the other. After a bill-collector has made the necessary entries in the different Challan Registers he will take them together with the bill books to the tax clerk, who will satisfy himself that the amounts of all bills which are wanting in the bill books have been entered in the Challan Registers. In order to do this, he will count the number of bills remaining in each bill book and make the necessary entries in the memorandum in Form No. 31 or 31-A attached to each bill book showing the number of bills collected since the last remittance and of those outstanding, and satisfy himself that the number of the bills collected correspond exactly with that of those entered in the Challan Register. He will then note the dates of credit against the numbers of bills concerned in the memorandum and initial the Challan Registers, and the memoranda in the bill books, in token of his examination. The registers will then be taken with the remittance to the shroff, who will receive the money and initial the registers. He will also enter in his chitta the total amount paid to him by each bill-collector and obtain the initials of the bill-collector concerned against the entry. If necessary, the duty of examining the registers and the bill books can also be entrusted to the shroff. Both daily and monthly totals shall be struck in the Challan Registers by the Accountant.

Note.—Ordinarily a single Challan Register will be used for each kind of tax at a time, but in municipalities where the transactions are heavy for any particular tax or taxes, two or more registers may be used at a time for each of these taxes. In such case the daily total of each Challan Register should be posted in the cash book separately. At the end of the month the monthly totals of the several registers for each kind of tax should be brought

together in one of them and their total made so as to enable the classified abstract to be posted. The progressive total of the registers up to the end of the previous month should be brought forward below the month's total and the progressive total up to the end of the current month arrived at.

Chitta.

389. All municipal revenue, whether collected by bill-collectors or by other out-door servants or tendered at the Municipal office by the parties themselves, should be paid to the shroff, who shall maintain a record of the money received by him in a chitta in Form No. 102. The procedure for remittances by bill-collectors is described above. When payments are made by the parties themselves, they should always present the money with a challan in Form No. 103 showing full particulars of the amount sought to be paid. The challan will first be presented to the Accountant who will examine it and initial it if he finds it correct in regard to all particulars. The person making the payment will then present it with the money to the shroff who will receive the money, enter it in his chitta, number the challan in a consecutive series, sign it and send it to the Accountant. The latter will then enter it in the special register maintained for the receipt in question, prepare the formal receipt or license and after getting it signed by the Manager, Secretary or the Chairman, make it over to the shroff for delivery to the party. The receipt or license should be initialled both by the Accountant and the shroff. The officer signing the license or receipt should invariably take care to see that the amount has been entered in the proper register and initial the entry in it at the same time, that he signs the license or receipt. Receipts in Form No. 51 should be given for all receipts at the Municipal office whether from the public or from municipal subordinates except in the case of receipts acknowledged in Challan Registers.

390. If any taxes which are ordinarily collected by bill-collectors are paid into the office, the shroff should enter the details of the collections direct in the challan registers with his initials. At the end of the day he will enter the totals of these collections in his chitta. The receipt given to the party will be the bill from the bill book concerned which, if not in office, should be obtained from the bill-collector.

391. Revenue brought to credit by transfer adjustments should find no place in the shroff's chitta, nor should it include any amount paid direct into the treasury, as for instance, amounts of contributions by Local Boards and Government, magisterial fines, etc.

392. The chitta should be closed at the end of every day and the total struck and stated in words. It should then be agreed with the corresponding total in the Accountant's cash book and both should be agreed and initialled by the Secretary or the Manager. The amount held by the shroff at the close of the previous day, should be remitted into the treasury the first thing in the morning. But if, during the course of the day, the collections are found likely to be unusually large, a further remittance should be made to the treasury during the course of the day in anticipation of the closing and the reconciliation of the chitta and the cash book. In the case of small municipalities situated at a great distance from the treasury, the remittances to it can be made every alternate day or twice a week according to the amount collected. When remittances are made, the amount will be noted in the chitta in the column set apart for the purpose.

Remittances into the Treasury.

393. For remittances into the treasury challans showing particulars of the cash should be prepared by the shroff in triplicate in Form No. 104. The counterfoil will be retained in the office and should be signed by the Accountant as well as the messenger taking the remittance into the treasury. The other two parts will be taken to the treasury with the money and with a pass book in Form No. 105. After payment, the triplicate will be brought back duly signed by the treasury officials and pasted to the counterfoil. Both sides of the pass book will, at the same time, be written up to date in the treasury, the entries being initialled by the Treasury officer and the book returned at once to the Municipal office.

Note.—The Chairmen of Municipal Councils may authorize Managers to sign the remittance challans but in such cases should at least once a week initial the receipted challans from the treasury after comparing them with the counterfoils in the office and the amount shown in the chitta and satisfy themselves that the amounts collected have been duly remitted to the treasury.

Pass Book.

394. The pass book is not a Municipal account book, but is simply a copy of the account kept in the treasury of the money paid in and taken out by the municipality, and must, therefore, always be written up only by the treasury establishment by whom the original account is kept. No entries or marks shall, under any circumstances, be made in the pass book by any one connected with or working in the Municipal office. At the close of each month the balance in the pass book shall be struck, the amount written in words and signed by the Treasury officer. The total of the balance and the amounts of outstanding cheques should be agreed with the corresponding balance shown in the cash book (see article 396). The Chairman should not sign the cash book until such agreement has been effected.

Cash Book and Subsidiary Registers.

395. The Accountant and his assistants, if any, will maintain the cash book and the following subsidiary registers for receipts :—

(1) Register of licenses for vehicles, carts and animals, Form No. 47.
(2) Register of miscellaneous licenses, Form No. 50.
(3) Register of miscellaneous receipts, Form No. 107.
(4) Classified abstract of receipts and disbursements, Form No. 109.

The first three registers should be written up during the course of the day as each license or receipt is issued, see articles 173, 176 and 184. All sums received in the office must be entered in one or other of the above three registers, or the Challan Registers. Amounts paid into the office for which bills have been prepared beforehand and are given as receipts, should be posted into the Challan Register concerned.

All receipts for which miscellaneous receipts are granted should be entered in the register of miscellaneous receipts, the amount being shown in the proper column. If there is no separate column for the receipt in question, it should be entered in column 31 or 32, the nature of the items being noted in the last column and at the end of the month each item should be separately posted in the classified abstract against the head concerned.

Note.—In the challan and subsidiary collection registers totals should not be made of all the money columns every day. The total amount paid by each payee should be posted in the last money column and the daily total should be made in that column only in red ink. Monthly (both current and progressive) totals should, however, be made of all the columns and for this purpose the totals of each page should be carried forward from page to page from the first to the last page used for the month.

Cash Book.

396. At the end of every day, the Accountant will total the first three registers mentioned in the above article as well as the different Challan Registers and enter the totals in his cash book which will be in Form No. 106. The grand total of these entries will correspond with the total in the chitta. He will enter the remittance into the treasury, from the counterfoil of the challan when initialling it, on the charge side of his cash book in the cash column and on the receipt side in the treasury column. All other payments should be entered in the cash book as soon as the cheque is written up and debited to the proper head of account irrespective of the date when the actual payment may be made. Payments from the permanent advance or from amounts withdrawn from the treasury for disbursement should find no place in the cash book. Recoupments of the permanent advance as well as amounts drawn by cheques in favour of the Chairman himself for disbursement should, of course, be entered on the charge side of the cash book, but they should not be shown on the receipt side. All entries of payments in the cash book should show the particulars of the charge as briefly as possible. The classification of the different items need not, however, be noted in the remarks column. Adjustments should be entered in red ink in the cash book from the transfer entries as explained in article 398, while all receipts paid into the treasury direct should be entered also in red ink in the treasury column of the cash book from the pass book as soon as it is received. At the end of the month the cash book will be totalled and balanced. A memorandum should also be subjoined showing the numbers and amounts of the cheques outstanding and showing the reconciliation of the closing balance as shown in the treasury column of the cash book with that shown in the treasury pass book.

The reconciliation will be effected thus :—

	RS.	A.	P.
Closing balance as shown in the treasury column of the cash book	1,000	0	0
Add—total of the amounts of the outstanding cheques	200	0	0
Revenue credited in the treasury accounts on account of fines, but not yet credited in the municipal accounts	100	0	0
Total ...	1,300	0	0
Deduct—money remitted into the treasury by the municipality during the month, but credited in the pass book in the following month ...	200	0	0
Balance ...	1,100	0	0

The balance thus arrived at should agree with the closing balance as shown in the treasury pass book. The Chairman should make the comparison and sign a certificate about the agreement.

Transfer Adjustments.

397. These adjustments are necessary for transferring an item from one head of account to another in order chiefly to—

(1) rectify an error of classification in the original accounts;

(2) adjust an item of expenditure on receipt of a bill against an advance or when an advance is written off ;
(3) credit to a head of receipts by debit to deposits a sum adjusted from deposits ;
(4) credit to a head of revenue by debit to a head of expenditure a sum withheld from a contractor's bill in payment of taxes due by him ;
(5) adjust refunds of revenue or recoveries of expenditure by deduction from the heads of revenue or expenditure concerned.

398. Transfer adjustments should always be made as soon as the necessity for them is discovered. No adjustment should, however, be made on account of 1 and 5 except in the accounts of the year to which the error of classification, the item of revenue refunded or the item of expenditure recovered appertains. If the errors are discovered after the accounts of the year have been finally closed, the corrections should not be made. For every transfer adjustment a transfer entry will be drawn up in Form No. 108 showing the head or heads of account to be debited and the head or heads of account to be credited and the grounds upon which the adjustment is made. The entry will be passed by the Chairman or the Secretary and will then be entered briefly in the cash book in red ink, entries affecting revenue heads being posted on the receipt side and those affecting expenditure heads on the payment side whether they are debits or credits. Debits to revenue heads and credits to expenditure heads will be posted as *minus* entries. The transfer entries will be numbered in the same series as credit and debit vouchers. Those entered both on the receipt and the payment side will thus bear two numbers. At the end of the month for the purpose of including the transfer entries in the classified abstract they should be arranged first in order of the receipt heads affected and the amounts should be posted against the heads concerned in the classified abstract. They should then be rearranged according to the payment heads concerned and the figures posted on the payment side of the classified abstract. Corrections made by transfer entries should also be noted in red ink in the respective registers of the revenue concerned.

Monthly Classified Abstract of Receipts and Disbursements.

399. The receipt portion of this will be posted from the Challan Registers and registers Nos. 1, 2 and 3 referred to in article 395 which will all show the total revenue realized in the month classified under each head as also from the transfer entries as explained in article 398. Items shown in register 3 as "Other unclassified items" should be posted item by item in the classified abstract against the heads concerned. In cases in which there is more than one such item against a detailed head, the total only should be posted against the head, the details being posted at foot. The payment side of the classified abstract should be posted from the vouchers and transfer entries. These should, first of all, be arranged in order of the heads in the abstract. If there are more than one voucher under any head, the several items with the numbers of their respective vouchers should be posted at foot of the classified abstract and the total only posted against the head concerned, the two being connected with each other by indicative letters. In such cases the numbers of the vouchers should not be posted in the body of the abstract against the heads concerned, but they should be posted only against the details at foot. In the

case of heads which have a large number of vouchers against them every month, the details of the vouchers should be posted every month in Part V of the abstract.

400. All the entries made in the cash book direct from the treasury pass book on account of receipts paid into the treasury direct, see article 396, will be similarly posted in the classified abstract against the heads concerned from the cash book itself.

401. When all the receipts and vouchers have thus been posted, the receipts and disbursements should be totalled, and if the posting is correct, the totals should agree with the corresponding totals in the cash book.

402. The next stage in the compilation of the abstract is the preparation of a general statement of accounts in the first page of it. The opening balance should be the closing balance of the previous month, and the closing balance should correspond exactly with the total closing balance shown in the cash book.

403. After the classified abstract has been completed, it should be examined in every respect by the Manager who should, in token of such examination, initial it as well as all the registers from which it has been posted.

404. As soon as the accounts of each month have been compiled, the progressive totals under all the heads should be made in the column provided for the purpose. The totals of the twelve months of the year should similarly be made as soon as possible and not later than 15th April. The annual accounts will be compiled from these totals. If it is found necessary to make any transfer adjustments after the accounts of the year have been compiled, they should be entered at the end of the cash book for the year, and should be posted in the classified abstract in the column headed "subsequent adjustments."

Petty Cash Book.

405. Besides the chitta, the shroff will maintain a petty cash book in Form No. 110. On the receipt side of this register he will enter all sums withdrawn from the treasury by means of cheques drawn in favour of the Chairman, as soon as they have been so withdrawn, while the payments made from such sums from time to time should be entered on the disbursement side in chronological order and a number should be allotted to each payment consecutively. As each payment is made its serial number will be noted against the receipt entry for the voucher concerned in column 6 and the balance still remaining to be paid will be noted in column 13 against the payment with reference to the corresponding entry against the latest payment made on the same account as shown in column 6 of the entry of receipt. If the payment made is other than the first payment on a voucher, the serial number of the payment will be entered not only against the original entry of receipt, but also against the balance shown in column 13 against the latest payment made on account of the voucher concerned. The balance representing the undisbursed cash in the hands of the shroff will be determined by adding up the amounts in columns 5 and 13, against which no numbers are quoted in columns 6 and 14, respectively. This balance should be noted in column 15 at the close of every day and should be verified periodically by the Secretary or Chairman. The disbursements out of petty cash should be restricted to purposes for which the

sums were withdrawn from the treasury. On the last day of the month, a memorandum will be prepared in the register showing the details of the items making up the undisbursed balance and all the undisbursed amounts relating to the previous month will be refunded into the treasury. On the last day of March, all the undisbursed amounts on hand will be refunded. These refunds will be shown in the Treasury column of the cash book as receipts. The amount will be shown in the classified abstract by deduction from the charges under the heads to which the items were originally debited. Payments from permanent advances or sums received in recoupment of permanent advances should not be entered in the petty cash book.

Monthly Returns to the Examiner of Local Fund Accounts.

406. Every municipality should forward to the Examiner of Local Fund Accounts on or before the 10th of every month a certificate of verification of the accounts and registers and a plus and minus memorandum of the receipts and payments of the municipality for the previous month in Form No. 13 and a Demand, Collection and Balance statement of its revenue in Forms Nos. 2 and 3. No separate compilations need be made for either of these statements, as the account of receipts and payments will be an extract from the first page of the classified abstract and all the figures shown in the Demand, Collection and Balance statement will be only a copy of the statement placed before the council under article 145.

Statement of Assets and Liabilities.

407. In order to ascertain the financial position of a municipality, a statement of assets and liabilities shall be prepared as soon as the accounts of the year have been compiled and a copy of it will be submitted with the Annual Administration Report to Government—vide article 10.

The assets will consist of—

	Registers in which shown.
	FORMS.
(1) Balance, cash and in Treasury or Bank ...	106
(1-A) Provident Fund (Government promissory notes)	116
(2) Deposits in—	
(a) Post Office Savings Bank	95
(b) Government promissory notes	95
(c) Landed property and other securities ...	95
(3) Sinking Fund investments	98
(4) Other investments	96
(5) Funded capital of endowed institutions, securities and landed property	99
(6) Value of premises	8
(7) Do. of tools and plant	89
(8) Do. of live-stock	89
(9) Do. of furniture	89
(10) Arrears of taxes, etc.	2 & 3
(11) Other assets	22
(12) Advances	91 & 92

The amounts of the above assets should be taken from the respective registers noted against each item above. Under the head "other assets"

will fall all revenue other than taxes due, but not realized within the year as shown in the Miscellaneous Demand Register.

The liabilities will consist of—

	Registers in which shown. FORMS.
(1) Balance of loans	97
(1-A) (*a*) Provident Fund (cash)	116
(*b*) Do. (Government promissory notes) ...	116
(2) Deposits	93 & 95
(3) Funded capital of endowed institutions ...	99
(4) Cash balance of endowed institutions	99
(5) Do. of other special accounts	99
(6) Other amounts due but not paid including amounts withheld from contractors' bills ...	63

APPENDIX A.

List of Major, Minor and detailed Heads of Receipts and Disbursements appertaining to Municipal Funds.

RECEIPTS.

Head of Account.	Remarks.
I. BALANCE BROUGHT FORWARD	
(a) Municipal fund.	
(b) Endowments.	
(c) Lighting tax fund.	
(d) Water and drainage tax fund.	
(e) Special Provincial grants.	
II. MUNICIPAL RATES AND TAXES	Payments by Government as compensation for exemption of Military officers from municipal taxes should be taken not to any of the tax heads, but to credit of the head "V. Grants and Contributions (a) (iii) Other purposes."
(a) Tax on arts, etc. (section 53).	
(b) Tax on buildings (section 63).	
(c) Tax on lands (section 63).	
(d) Lighting tax on buildings and lands.	
(e) Water and drainage tax on buildings and lands (section 75).	
(f) Tax on vehicles with springs and palanquins (section 77).	Composition of license taxes levied on vehicles and animals (section 79) should be credited to head (f) or (g), as the case may be. Fees levied on issue of duplicates of licenses (section 267) should be credited under "VI. Miscellaneous (b) (v) Other items"
(g) Tax on animals (section 77).	
(h) Tax on carts and other vehicles without springs (section 85).	
(i) Tax on private menial and on domestic servants.	
(j) Tolls (section 91) Gross receipts. Less Local fund share.	Interest on overdue kists and also composition fees under section 91 (2) should be credited to this head except where the latter are payable to the farmer under the agreement—See article 125.

Receipts—cont.

Head of Account.	Remarks.
II. MUNICIPAL RATES AND TAXES —*cont.*	
(*k*) **Penalties on account of** (i) Tax on arts.	Penalties levied from defaulters under section 111 of the Act (i.e., recoveries made through the Court) should be shown under this head; while distraint fees under section 108, which are levied direct by the municipality, should appear under "IV. (*f*) (ii) Distraint fees."
(ii) Tax on buildings.	
(iii) Tax on lands.	
(iv) Lighting tax on buildings and lands.	
(v) Water and drainage tax on buildings and lands.	
(vi) Tax on vehicles, etc.	
(vii) Tax on animals.	
(viii) Tax on carts, etc.	
(ix) Tax on private, menial and on domestic servants.	
(x) Evasion of tolls.	
III. REALIZATIONS UNDER SPECIAL ACTS	
(*a*) **Pounds.**	This head is required only by the municipalities in the Malabar district.
(*b*) **Ferry rents.**	Court costs and fines recovered from ferry contractors should be included under "Ferry rents" just as interest on overdue kists of tolls is shown under "Tolls."
(*c*) **Fees under Act II of 1888.**	License fees for erection of tents for travelling circus parties should be credited to this head—vide article 208.
IV. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION	
(*a*) **Rent of lands, houses, etc**	
(i) Rent of lands.	
(ii) Rent of buildings.	Rent of wards in the Municipal Hospital occupied by police sick should be shown under this head and not under "IV. (*d*) (iii) Other receipts."
(iii) Avenue receipts.	Should include sale-proceeds of fruits from avenue trees, loppings, dead trees, etc.
(iv) Fees from travellers' bungalows.	
(v) Choultry rents.	Under this head will fall not only fees collected from travellers but also rents realized for the occupation of lands or buildings appertaining to choultries.

Receipts—cont.

Head of Account.	Remarks.
IV. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*	
(*a*) **Rent of lands, houses, etc.**—*cont.*	
(vi) Sale-proceeds of lands and buildings.	Government sanction must be obtained for every such sale when the value of the property exceeds Rs. 250. The sanction of the council is sufficient in other cases.
(vii) Produce of lands, gardens, etc.	Receipt from sale of flowers, fruits, seeds, seedlings and grafts, old garden trees, garden clippings, etc., whether leased out or managed departmentally, should be credited to this head.
(viii) Sale-proceeds of old materials, empty oil cans, packing cases, etc.	
(*b*) **Conservancy receipts** Sale-proceeds of night-soil, street refuse, etc.	
(*c*) **Income from Educational institutions**	
(i) School fees.	
(ii) Other receipts.	
(*d*) **Income from Medical institutions**	
(i) Sale-proceeds of medicines.	
(ii) Composition fees of medicines.	Should include subscriptions from private parties as composition payments for medicines.
(iii) Other receipts.	
(*e*) **Income from markets and slaughter-houses**	
(i) Income from markets.	The following classes of receipts should be credited to this head:— (*a*) Contract amounts for market stalls leased out or realization of rent for those stalls. (*b*) Market fees according to the schedule in force in the municipality. (*c*) Sale-proceeds of sweepings and rubbish of the markets. License fees realized on private markets (section 196) should be credited to "IV (*f*) (iv) License fees" and not to this head.
(ii) Income from slaughter-houses.	Under this head should be credited fees levied on animals slaughtered in public slaughter-houses provided by Municipal Council—vide section 191 (1) of the Act. License fees realized on private slaughter-houses [sections 191 (2) and 4] should be credited to "IV. (*f*) (iv) License fees."

Receipts—cont.

Head of Account.	Remarks.
IV. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*	
(*f*) **Other fees**	
(i) Warrant fees.	
(ii) Distraint fees.	
(iii) Recoveries on account of incidental expenses.	
(iv) License fees.	Under this head fees levied from licenses alone should be included. Rents charged for the occupation of municipal lands, fees levied in municipal slaughter-houses, etc., should not be shown under this head.
(v) Cartstand fees.	Fees levied under section 190 (1) for use as cartstand places provided by Municipal Councils should be credited under this head, while those levied for private cartstands under section 188 should go to "IV. (*f*) (iv) License fees."
(vi) Vaccination fees.	There are fees levied under section 131.
(vii) Miscellaneous fees.	Should include registration fees under section 249 (4), fees for extracts from register of births and deaths and other fees levied under the Act.
(*g*) **Fines**	
(i) Fines under sections 3 to 5 of the Towns Nuisance Act.	These are amounts credited by adjustment from Provincial on the advice of the Accountant-General.
(ii) Fines under Municipal and other Acts.	Fines imposed by the magistracy under section 111 for the non-payment of taxes should be credited under "II. (*k*) Penalties," while those imposed for non-production of license [section 84 (2)] or for omission to do anything required by the Act, should be credited to this head, as also fines under Act III of 1889.
(*h*) **Interest on investments**	
(i) General, including choultries.	
(ii) Educational.	
(iii) Medical.	
(*i*) **Premium on loans.**	

Receipts—cont.

Head of Account.	Remarks.
V. GRANTS AND CONTRIBUTIONS.	
(*a*) **From Government**	
(i) Education	
Stipends to students under training.	
Buildings.	
Schools.	
Other purposes.	
(ii) Medical	
(*a*) Contribution on account of pay and allowances of Medical subordinates (5 per cent).	
(*b*) Others.	
(iii) Other purposes	Vide remarks against the head II (*a*).
Communications.	
Water-supply.	
Drainage.	
Sanitation.	
Other purposes.	
(*b*) **From Local Boards**	
(i) Education.	
(ii) Medical.	
(iii) Other purposes.	
(*c*) **Other grants and contributions**	
(i) Education.	
(ii) Medical.	
(iii) Other purposes.	Here will appear miscellaneous contributions from private individuals such as for water-supply, drainage scheme, etc.
VI. MISCELLANEOUS	
(*a*) **Recoveries on account of services rendered to private individuals**	Prepayment should always be insisted on, and when the amount required for such service cannot be exactly ascertained, an approximate charge should be made and the amount should be credited to the service head, the necessary adjustment being made on completion of the service as laid down in article 207 of the Code.
(i) Private scavenging.	
(ii) Cesspool fees.	

Receipts—cont.

Head of Account.	Remarks.
VI. MISCELLANEOUS—*cont.*	
(*a*) **Recoveries on account of services rendered to private individuals**—*cont.*	
(iii) Laying pipes to private houses.	Such as the use of pumping engines, etc
(iv) Other purposes.	Payments by Railway Companies for cleansing latrines should be credited to this head and not to "Private scavenging."
(*b*) **Other items**	
(i) Fishery rents.	
(ii) Refunds of expenditure of previous years.	
(iii) Fees for numbering carts.	
(iv) Surplus transferred from Provident Fund.	
(v) Other items.	
VII. EXTRAORDINARY AND DEBT.	
(*a*) **Withdrawals from Savings Bank and from investments in Government securities**	Here will be entered all realizations from investments other than those of the Sinking fund—see sub-head (*c*)—and of deposits which will not appear in this account at all.
(*b*) **Loans**	
(i) From Government.	
(ii) In the open market.	
(*c*) **Realizations of Sinking fund for repayment of loans**	
(i) Interest.	
(ii) Actual amount realized by the sale of Government securities withdrawn from Sinking funds.	

Receipts—cont.

Head of Account.	Remarks.
VII. EXTRAORDINARY AND DEBT—*cont.*	
(*d*) **Premium realized in the sale of Government Promissory Notes and discount obtained in their purchase in connection with investments**	
(i) On account of Sinking fund.	
(ii) Others.	
(*e*) **Advances**	
(i) Permanent.	Under this head should be shown only recoveries of advances made in a *previous* year. Refunds of expenditure, originally debited to any budget head, should never be credited to this head, but to head "VI (*b*) (ii)."
(ii) Others.	Expenditure on toll tickets when tolls are leased out and process fees and overpayments to District Boards on account of bills should be debited to "Advances recoverable" in statement II, and when these are recovered, the recoveries should be credited to this head.

EXPENDITURE.

GRANT 1 (PUBLIC WORKS)	
1. New Works.	
(*a*) Communications From Loan, Grant or Special Funds. From Municipal Funds.	Here should appear cost of construction of roads, bridges, culverts, foot bridges, causeways across rivers, tunnels, embankments for the protection of roads, cutting side ditches, road fencing, and compensation for improving roads under section 158 (1) of the Act.
(*b*) Buildings From Loan, Grant or Special Funds. From Municipal Funds.	This head should show all constructions not belonging to water-supply and drainage including dust bins, whether masonry or of corrugated iron, latrines (permanent or temporary), sheds, walls, municipal office, travellers' bungalow, market, slaughter-houses, etc.
(*c*) Drainage From Loan, Grant or Special Funds. From Municipal Funds.	Intended for cost of all works connected with the construction of drains and laying of drainage pipes.

Expenditure—cont.

Head of Account.	Remarks.
GRANT 1 (PUBLIC WORKS)—*cont.*	
1. New Works—*cont.*	
(*d*) Water-supply From Loan, Grant or Special Funds. From Municipal Funds.	Intended for cost of all works connected with the laying down of water-pipes for drinking purposes, widening the water-courses of tanks, building of platforms and parapet walls to wells, etc.
(*e*) Miscellaneous Public improvements From Loan, Grant or Special Funds. From Municipal Funds.	
2. Repairs (*a*) Communications.	See above against the corresponding heads under "New works." All entirely new works and additions and alterations to existing works must be classed as "New works" as also repairs to newly purchased or previously abandoned buildings required for bringing them into use; and also all repairs to buildings generally, which exceed one-fourth of their value as shown in the books. When one description of work is substituted for another, as a tiled roof for a thatched one, such work is to be classed under the heading "New works" and not under that of "Repairs."
(*b*) Buildings. (*c*) Drainage (i) Repairs to works. (ii) Establishment. (iii) Contingencies. (*d*) Water-supply (i) Repairs to works, machinery, etc.	All operations required to maintain in proper condition buildings and works in ordinary use, excepting the foregoing should be classed as repairs or maintenance. Retiling or rethatching roofs, cementing floors, and the like should be classed as "Repairs" and not as "New works."
(ii) Establishment. (iii) Contingencies.	This item should show the cost of cleansing tanks and wells, wages of watchmen employed to keep water from pollution, etc.
(*e*) Miscellaneous Public Improvements.	
3. (*a*) General Establishment	Pay of Engineer (when there is one), Supervisors or Overseers, Maistries and other Public works servants (whether permanent or temporary) employed generally in the supervision of works.
(*b*) Contingencies	
4. Tools and Plant and other stores.	Cost of tools and plant and other stores (and their subsequent repair) purchased for general use on all the works. Tools, etc., purchased for any specific works should be charged to those works.

Expenditure—cont.

Head of Account.	Remarks.
GRANT 1 (PUBLIC WORKS)—*cont.*	
5. Contributions	
(*a*) To Local Boards for works.	Grants-in-aid paid from Municipal funds proper towards the construction of Local Fund Public works.
(*b*) To Provincial funds for works, etc.	
(*c*) To Provincial for Inspector of Boilers.	
(*d*) To others for public works.	
GRANT 2 (EDUCATION)	
1. Training Schools	
Stipends to students under training.	
2. Municipal Schools	
(i) Secondary schools	
(*a*) Establishment.	Pay of schoolmasters and servants.
(*b*) Contingencies.	All other charges.
(ii) Elementary schools	
(*a*) Establishment.	
(*b*) Contingencies.	
(*c*) Capitation allowance.	
3. Grants-in-aid	
(*a*) Teaching Grants—Elementary schools.	
(*b*) Other Grants.	
4. Miscellaneous.	
(*a*) General gymnasium	
(i) Establishment.	
(ii) Contingencies.	
(*b*) General drawing	
(i) Establishment.	
(ii) Contingencies.	
(*c*) Other items.	
5. Contributions to Local Boards for	
(i) Training schools.	Contribution towards the charges, when both the Municipality and the Local Board employ the same establishment for the sake of economy.
(ii) Drawing and gymnastic Instruction.	

Expenditure—cont.

Head of Account.	Remarks.
GRANT 3 (MEDICAL SERVICES, SANITATION, ETC.)	
1. Hospitals and Dispensaries	
(*a*) Establishment	
(i) Salaries and local allowances of medical subordinates whose pay is partly contributed by Government.	
(ii) Language allowance of medical subordinates.	
(iii) Warm clothing allowance.	
(iv) Other establishments.	
(*b*) Medicines and supplies.	
(*c*) Diet of patients.	
(*d*) Sundries and contingencies.	Result grant payments to midwives should be drawn in contingent bills and debited to this head.
(*e*) Contributions to	
(i) Government.	
(ii) Local Boards.	
(iii) The Pasteur Institute.	
(iv) Other bodies.	
2. (*a*) Contributions to Provincial funds	
For central vaccine institute.	
(*b*) Contributions to local boards	
(i) Reserve staff.	
(ii) Towards the pay of District Surgeon's establishment.	

Expenditure—cont.

Head of Account.	Remarks.
GRANT 3 (MEDICAL SERVICES, SANITATION, ETC.)—*cont.*	
(*c*) **Other contributions**	
(i) Lending libraries.	
(ii) Other purposes.	
3. Vaccination	
(*a*) Establishment.	
(*b*) Contingencies.	
(*c*) Contributions to Local Boards.	Contribution for aid given by the Local fund vaccination agency.
4. Registration of Births and Deaths	
(*a*) Establishment.	
(*b*) Contingencies.	
5. Sanitation	
(*a*) onservancy, road cleaning and road-watering	
(i) Health Officer and Sanitary Inspectors.	
(ii) Other Establishment.	
(iii) Other charges.	Such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, purchase or rent of land for burning night-soil, etc.
(*b*) Private scavenging and cess-pool service	
(i) Establishment.	When separate establishments are not maintained for scavenging private houses, the proportionate cost of conservancy debitable to this head should be calculated and entered here.
(ii) Other charges.	Such as cost of brooms, baskets and such accessories as are necessary for the removal of night-soil from private latrines or for the removal of sewage from cess-pools to the carts. The cost of scavenging and cess pool carts should, however, be taken against 'Grant 3, 5 (*a*) (iii)' above.

Expenditure—cont.

Head of Account.	Remarks.
GRANT 3 (MEDICAL SERVICES, SANITATION, ETC.)—*cont.*	
5. Sanitation—*cont.*	
(*c*) Epidemic charges	
(i) Bubonic plague	
(*a*) Pay and allowances of medical subordinates whose pay is partly contributed by Government.	
(*b*) Other establishment charges.	
(*c*) Other charges.	
(ii) Other epidemics	Charges of a remedial nature incurred on account of cholera should be debited to this head.
(*a*) Pay and allowances of medical subordinates whose pay is partly contributed by Government.	
(*b*) Other establishment charges.	
(*c*) Other charges.	
(*d*) Fairs and festivals	In the case of festivals lasting for any period less than a month the cost of medical subordinates temporarily employed therefor will be borne by Government when the medical subordinate is in the service of Government.
(i) Pay and allowances of medical subordinates whose pay is partly contributed by Government.	

Expenditure—cont.

Head of Account.	Remarks.
GRANT 3 (MEDICAL SERVICES, SANITATION, ETC.)—*cont.*	
5. Sanitation—*cont.*	
(*d*) Fairs and festivals—*cont.*	
(ii) Other establishment charges.	
(iii) Other charges.	
(*e*) Other Sanitary outlay.	The cost of preventive measures against cholera should be charged to this sub-head.
6. Veterinary charges	
(*a*) Establishment.	
(*b*) Contributions to veterinary dispensaries and other contingencies.	
GRANT 4 (LIGHTING AND MISCELLANEOUS MUNICIPAL PURPOSES)	
1 Lighting	
(*a*) Establishment.	
(*b*) Contingencies.	
2. (i) Markets	
(*a*) Establishment.	
(*b*) Contingencies.	Where establishments are maintained conjointly for markets and slaughter-houses, the share debitable to each head should be separately calculated and entered.
(ii) Slaughter-houses	
(*a*) Establishment.	
(*b*) Contingencies.	
3. Choultries	
(*a*) Establishment.	
(*b*) Contingencies	
(*c*) Feeding travellers.	
4. Travellers' bungalows	
(*a*) Establishment.	
(*b*) Contingencies.	
5. Avenues	
(*a*) Establishment.	
(*b*) Contingencies.	
6. Public garden	
(*a*) Establishment.	
(*b*) Contingencies.	
7. Survey of land	
(*a*) Contribution to Provincial on account of establishment, etc.	
(*b*) Other charges.	

Expenditure—cont.

Head of Account.	Remarks.
GRANT 4 (LIGHTING AND MISCELLANEOUS MUNICIPAL PURPOSES)—*cont.*	
8. Fire	
(*a*) Establishment.	
(*b*) Other charges	Under this head should appear cost of purchasing or repairing fire-engines, buckets, etc.
9. Pounds	
(*a*) Establishment.	
(*b*) Contingencies.	
10. Other charges	
(i) Work done for private individuals other than private scavenging	See note against receipt head "VI. (*a*)." To this head will be debited all cash payments made for such work, the cost of which has been previously recovered from the party concerned.
(*a*) Laying of pipes to private houses.	
(*b*) Other purposes.	
(ii) Rewards for destruction of pigs, dogs and venomous snakes.	
(iii) Stationery.	Under heads (iii) and (iv) will appear all charges on account of stationery and printing irrespective of the department for which they are incurred. If it is necessary to ascertain the charges incurred on account of the different offices it may be done by opening detailed heads under this head: (*a*) Education, (*b*) Registration, (*c*) Vaccination, etc.
(iv) Printing	
(*a*) By Central Press.	
(*b*) By other presses.	
(v) Books, periodicals and maps.	All charges on the purchase of books, periodicals and maps should appear under this head, irrespective of the institution for which they are intended. They should not be debited to "Contingencies" of the institution concerned.
(vi) Compensation for lands.	Here will be entered payments made only for such lands as are intended for general municipal purposes, other payments for land being shown as contingent charges of the particular department for which the land has been acquired. Balances left unpaid at the close of the year will be refunded to the council and credited to deposits and subsequent repayments made therefrom.

Expenditure—cont.

Head of Account.	Remarks.
GRANT 4 (LIGHTING AND MISCELLANEOUS MUNICIPAL PURPOSES)—*cont.*	
10. Other charges—*cont.*	
(vii) Law charges.	
(viii) Charges for numbering carts.	
(ix) Other items.	Such as cost of signboards, assessments on municipal lands, etc.
GRANT 5 (SUPERVISION AND MANAGEMENT)	
1. General establishment	
(*a*) Inspection	
(i) Pay of Chairman or Secretary.	
(ii) Conveyance allowance.	
(*b*) Office establishment.	Whenever a special establishment is entertained in the office for any particular purpose, its cost should be shown, not here, but against the department on whose account it has been entertained.
(*c*) Contingencies.	Such as rent of office building, cost of office furniture and receipt stamps, postal and telegram charges, and travelling allowance paid to members of the office establishment on whatever duty they may have been sent.
(*d*) Collection of municipal taxes	
(i) Establishment.	
(ii) Contingencies.	
(*e*) Collection of tolls	
(i) Establishment.	This head will be used only when tolls are collected departmentally.
(ii) Contingencies.	Here will appear the cost of printing toll-tickets, etc., expenditure on the construction and repair of toll-boards, gates, sheds, etc., and all other incidental charges in connection with the collection of tolls.
2. Pensions and Gratuities.	

Expenditure—cont.

Head of Account.	Remarks.
GRANT 5 (SUPERVISION AND MANAGEMENT)—*cont.*	
3. Donations to Service Funds	
(*a*) Bonuses to Provident Fund.	
(*b*) Interest to Provident Fund.	
4. Contribution to Provincial Funds—Towards services of Government servants lent.	
EXTRAORDINARY AND DEBT.	
1. Repayment of debt	
(*a*) Amount of debt repaid during the year	Here will appear only cash payments made in reduction of municipal loans.
(i) from the sale-proceeds of Government securities withdrawn from sinking funds ;	
(ii) from other funds.	
(*b*) Invested on account of Sinking Fund (*par* value of securities purchased).	Against this head will appear the *par* value of all investments made through the Accountant-General.
2. Interest	
(*a*) On account of previous years.	
(*b*) On account of current year.	
3. Advances recoverable	
(*a*) Permanent.	Against these heads will appear only such advances made during the year as have not been adjusted within the year.
(*b*) Other.	
4. Refunds of other than current collections	Refunds of current collections should on no account appear in statement II being taken in abatement of the collections shown in statement I.
(*a*) Lighting tax.	

Expenditure—cont.

Head of Account.	Remarks.
EXTRAORDINARY AND DEBT —*cont.*	
4. Refunds of other than current collections—*cont.*	
(*b*) Water and drainage tax.	Repayment of temporary grants or advances should be shown under this head against item (*c*) other.
(*c*) Other.	
5. Discount. Premium paid on the purchase of Government Promissory Notes and discount paid on their sale in connection with investment (i) On account of Sinking Fund. (ii) Others.	This is intended for the exhibition of only such discount as is paid on loans raised in the open market.
6. Investments for purposes other than Sinking fund	
(*a*) In Government securities or Savings Bank.	Such as investments of the funds of endowed institutions, etc. Deposits, whether made in cash or in securities, will not appear here, but only in the deposit account.
(*b*) In other securities.	

APPENDIX B.

Rules for the grant of Concessions to Government Servants and to indigent persons not employed in the Public Service to enable them, when bitten by Rabid Animals, to proceed to the Pasteur Institute at Coonoor for treatment.

I.—Concessions to Government Servants.

1. " Government servant " in these rules means a Government servant paid from Imperial or Provincial funds or from Port and Marine funds administered by Government, but does not include a Government servant on foreign service or in Municipal or Local fund service.

2. * Any Government servant who has been bitten by a rabid animal, and who is too poor to proceed to Coonoor, at his own expense, may, provided that he is drawing not more than Rs. 100 a month, be granted—

(i) His actual travelling expenses to Coonoor and back, viz., (*a*) a single fare each way by railway of the class by which he is entitled to travel on duty, (*b*) for journeys by road or river the actual cost of transit, not exceeding the amount admissible under rule. The expenses for the return journey should be paid to the patient at Coonoor after the treatment is finished, by the Treasury officer at that station, on production of a discharge certificate from the Director of the Institute.

(ii) An advance of one month's pay.

(iii) One month's casual leave, any leave required in excess being treated as privilege or sick leave. Provided that if the absence of such Government servant, makes it necessary for a substitute to be appointed, the period of absence up to one month may, under orders of Government, be treated as extra privilege leave instead of casual leave.

3. Any Government servant who has difficulty in finding at once the means to enable him to proceed to the Coonoor Institute and whose pay exceeds Rs. 100 but does not exceed Rs. 500 a month, may be granted an advance not exceeding the amount admissible under rule 2 (i), and may also be granted an advance of one month's pay and one month's casual leave, provided that if the absence of such Government servant makes it necessary for a substitute to be appointed, the period of absence up to one month may, under orders of Government, be treated as extra privilege leave and not as casual leave. Any further leave required should be sick leave.

4. Any Government servant drawing not more than Rs. 500 a month may, if a member of his family is bitten by a rabid animal and he has difficulty in finding at once the means of sending him or her to the Pasteur Institute, Coonoor, be granted an advance not exceeding the actual travelling expenses admissible under rule 2 (i) *plus* one month's pay.

5. Government servants drawing more than Rs. 25 *per mensem* proceeding to the Pasteur Institute for treatment should bear the cost of their maintenance both during the journey and while under treatment at the Institute. Those drawing not more than Rs. 25 *per mensem* will be granted a maintenance

* The words " not more than Rs. 100 a month " occurring in this rule and the word " Pay " occurring in this and subsequent rules should be interpreted as referring to " monthly substantive pay " as defined in article 38, Civil Service Regulations.

allowance at the rate of daily allowance admissible to officers of the third and fourth classes under article 1063 of Civil Service Regulations (fifth edition), clauses (iii) and (iv), while under treatment only.

6. The officers of the Madras Presidency mentioned in appendix A are authorised to grant the abovementioned concessions to Government servants employed under them or subject to their authority.

7. The despatch of every Government servant to the Coonoor Institute for treatment should at once be reported to the officer immediately superior to the officer by whom the patient is sent, and by that officer, if he is not the head of the department, to the head of the department. Where the head of the department himself sends the person, no further report will be required. A report should also at once be made direct to the Director of the Pasteur Institute, Coonoor, stating—

(*a*) the class to which the patient has been assigned for the purpose of travelling allowance;
(*b*) the amount of travelling allowance (by ril, road or river) advanced; and
(*c*) the number of days for which and the rate at which maintenance allowance has been advanced.

N.B.—No amount can be drawn from the Coonoor Sub-Treasury until this information is received at the Pasteur Institute.

8. The Director's discharge certificate should be prepared in duplicate: one copy of it should be despatched by him to the Government servant responsible for the original advance and the other copy should be attached to the bill for the travelling allowance for the return journey which will be presented for payment at the Coonoor Treasury.

9. The bill for travelling allowance for the return journey should be at the same rates as were allowed for the journey to the Institute and should also be supported by the original intimation received from the officer who is responsible for the original advance. Maintenance charges for days spent at Coonoor may be advanced on separate bills drawn by the Director, who will certify thereon the class to which the patient belongs and the number of days that he was under treatment.

10. The travelling and maintenance allowances of Government servants who are paid from Imperial and Provincial funds should be debited to a special detailed head, viz., 32. MISCELLANEOUS—*Miscellaneous and Unforeseen Charges*—Charges for the treatment of patients at the Pasteur Institute. The travelling and maintenance allowances of servants of Port and Marine funds administered by Government should be debited to the funds from which their salaries are met. Any recoveries of overdrawals to be effected, in consequence of a Government servant having been allowed travelling allowance in excess of that to which he was entitled, will be made by the Accountant-General.

11. All advances made to Government servants under rules 2, 3 and 4 should ordinarily be recovered in three equal monthly instalments as provided in article 137 (*b*) of the Civil Account Code. But in special cases where it is considered that the enforcement of the rule would cause hardship, the Local Government or the Honourable the Judges of the High Court, the Board of Revenue, the Chief Engineer, Public Works Department, the officers named in the margin and the Sanitary Commissioner who have been specially empowered in that behalf may sanction the repayment of an advance in more than three, but not more than twelve, instalments.

Surgeon-General.
Inspector-General of Police.
Do. of Prisons.
Do. of Registration.
Right Reverend the Bishop of Madras.
Presidency Port Officer.
Director of Public Instruction.

II.—Concessions to Indigent Persons not employed in the Public Service.

12. Any indigent person domiciled in British India not employed in the public service who has been bitten by a rabid animal and who, in the opinion of any officer authorized to grant the concession, is unable to proceed to the Pasteur Institnte, Coonoor, for treatment at his own expense, may be granted his actual travelling expenses to Coonoor and back, viz., (*a*) a single third-class fare each way by railway, (*b*) for journeys by road or river the actual cost of transit, (*c*) maintenance allowance at the following daily rates:—

Europeans and Eurasians, one rupee during the journey and Rs. 2-8-0 during treatment; Indians four annas during the journey and six annas during treatment.

Provided that for the purpose of this rule no person or member of the family of a person who pays more than Rs. 50 as kist *per annum* or whose income from any other source than land exceeds Rs. ·15 *per mensem* shall ordinarily be classed as indigent; nor shall any person be classed as indigent who has at the time or can obtain from his relatives the means of paying his expenses.

A list of the officers in the Madras Presidency authorized to grant this concession is given in Appendix B, attached to G. O. No. 160, Public, dated 3rd February 1913.

13. A third class pass or ticket from the patient's station to Coonoor and back by the shortest and cheapest route on the terms allowed by the Railway Companies will be procured for the patient by the officer who despatches him to Coonoor.

14. The railways, parties to the Indian Railway Conference Association, which are noted on the margin, allow concessions to indigent persons and their attendants proceeding to the Pasteur Institute at Coonoor for anti-rabic treatment under the conditions noted below:—

Assam-Bengal Railway.
Baraset-Basirhat Railway.
Barsi Light Railway.
Bengal Dooars Railway.
Bengal-Nagpur Railway.
Bhavnagar Railway.
Gondal-Porbandar Railway.
Junagad Railway.
Jamnagar Railway.
} Formerly known as Bhavnagar-Gondal-Junagad Porbandar Railway.
Bombay, Baroda and Central India Railway.
Bukhtiarpur-Behar Railway.
Burma Railway.
Dholpur-Bari Railway.
Eastern Bengal State Railway.
East Indian Railway.
Great Indian Peninsula Railway.
His Highness the Nizam's Guaranteed Railway.
Howrah-Amtah Railway.
Howrah-Sheakhala Railway.
Jodhpur-Bikanir Railway.
Madras and Southern Mahratta Railway.
North-Western State Railway.
Oudh and Rohilkhand State Railway.
Shahdara-Saharanpur Light Railway.
South Indian Railway.
Udaipur-Chitograph Railway.
Morzi Railway (third-class tickets issued at half fares).

(*a*) An indigent person not in the public service (together with one attendant, when such indigent person is a woman or is a child under 16 years of age, or is a man who, by reason of age or other sufficient cause, is incapable of travelling alone) will be granted third-class tickets free of charge.

(*b*) Tickets for the return journey will be issued on production of a certificate signed by the authorities of the Pasteur Institute.

(*c*) Only one attendant as above will be allowed with each patient or each party of patients of the same family.

(*d*) The requisition for tickets must have the impression of the official seal of the office from which issued; it must be signed by one of the authorities

mentioned in appendix B. In the absence of a gazetted officer, the highest civil authority in the place is empowered to issue the requisition.

Erasures and alterations in a requisition must be initialled by the issuing officer.

(e) A certificate in the form printed as appendix C should be filled in by the despatching officer and presented to the station master when application is made for the grant of free third-class tickets or passes to Coonoor.

15. The patient may be paid in advance the actual cost of transit for journeys by road or by river, when necessary, and maintenance allowance for the period of his journey to Coonoor. He should take with him to Coonoor and produce before the Director of the Institute a certificate signed by the officer despatching him that he has been sent to the Institute for treatment at the expense of Provincial Revenues or by Local or Municipal funds.

16. The maintenance allowance of the patient while under treatment at Coonoor and for the period of the return journey and also, if necessary, the cost of transit for journeys by road or by river on the return journey will be disbursed by the Director, Pasteur Institute, Coonoor, in the first instance and subsequently recovered from the Sub-Treasury, Coonoor, on production of a discharge certificate.

17. The Director's discharge certificate should be prepared in duplicate. One copy should be despatched by him to the Government servant responsible for the original advance, and the other should be attached to the bill for travelling allowance for the return journey when presented for payment at the Coonoor Treasury.

18. The bill for travelling allowance for the return journey should be at the same rates as were allowed for the journey to the Institute and should be supported by the intimation received from the officer responsible for the original advance.

19. Maintenance charges for days spent at Coonoor and for the days of return journey may be advanced on separate bills drawn by the Director who will certify thereon the days that the patient was under treatment or that will be occupied in the journey.

20. Women, children under 16 years of age, and men who are, by reason of age or other sufficient cause, incapable of travelling alone, may be allowed an attendant to accompany them to the Institute at Coonoor. Any such attendant shall be granted—

(i) travelling expenses and maintenance allowance at the rates sanctioned for patients; and

(ii) wages, not exceeding 4 annas a day, in cases where the despatching officer is satisfied that the patient is unable to pay the daily expenses of the attendant.

This concession is also admissible to Government servants (but not their families) drawing not more than Rs. 100 a month.

The charges of the attendant will be borne by the fund to which the charges on account of the patient are debited. Only one attendant may be sent at the public expense with each patient or patients of the same family.

21. The despatch of each indigent patient to Coonoor for treatment at the public expense should at once be reported to the Director of the Institute; to the Chairman of the Municipal Council, or the President of the Local Board concerned, if the area from which the patient is despatched is within the limits of a municipal town or of a local board; and in every case a report should also at once be sent to the Accountant-General.

The report should state—

(a) the amount of travelling allowance (by rail, road or river) advanced;

(b) the number of days for which and the rate at which maintenance allowance has been advanced;

(c) whether it is proposed that the cost should be borne by Provincial revenues or by Municipal or Local funds.

22. The expenses incurred in the treatment of indigent persons should be debited to—

(a) Municipal funds, where the person sent resides within the limits of a municipality.

(b) Local funds, where the residence is outside the municipality but in a tract where the Madras Local Boards Act, 1884, is in force.

(c) Provincial revenues in all other cases.

The expenditure under Provincial revenues should be debited to a special detailed head, viz., "32. MISCELLANEOUS—*Miscellaneous and Unforeseen Charges—* Charges for the treatment of patients at the Pasteur Institute."

23. The Director may make advances to indigent persons who come to Coonoor at their own expense, but are unable to maintain themselves there or to pay for their return journey. The possibility of recovering these advances should then be investigated in the following manner. The Director should correspond direct with the officers in charge of the districts to which the patients, to whom advances have been made, say they belong, and should ask them to take over for investigation claims in respect of the advances made. District officers should take over these claims as soon as they are satisfied that the persons who received the advances actually belong to their districts, and should inform the Director that they have done so. The Director should then recover the amounts advanced from the treasury producing the district officers' "acceptances" as vouchers, and the claims should then be passed on to the provinces concerned—to be adjusted as the amounts advanced are recovered or written off under the local rules. Any sum which is found to be irrecoverable after being passed on to a district officer will be debited to the province concerned as a provincial charge under the head "32. MISCELLANEOUS—Miscellaneous Charges for the treatment of patients at the Pasteur Institute, Coonoor." Otherwise, i.e., if no district officer takes over the claim, it will be adjusted finally under the same head in the books of the Accountant-General, Madras.

24. With regard to indigent patients who are sent for treatment from the Pasteur Institute to the Municipal hospital, Coonoor, the Director may, in the first instance, defray the expenses connected with their diet and, in case of death, of their burial or cremation, as the case may be, and recover the cost in accordance with the procedure laid down in rules 19 and 23.

APPENDIX C.

Rules for the working of Municipal Provident Institutions.

1. These funds shall be called the Municipal Provident Institutions.

2. They are established for the benefit of the permanent officers and servants of the Municipal Councils constituted under Madras Act IV of 1884, as amended by Madras Acts III of 1897 and I of 1899, or any Act relating to Municipal funds that may hereafter be passed by Government.

3. Subscriptions to the fund shall be compulsory on such of the permanent officers and servants of the Municipal Councils in superior service, as defined in the Civil Service Regulations, who belong to the following classes, and whose appointments carry a maximum monthly salary of Rs. 15 or upwards, with the exception of employees entitled to pension from Government.

(1) Office establishment and all permanent clerks employed in any capacity.
(2) Sanitary Inspectors.
(3) Public Works Overseers and Sub-Overseers.
(4) Water-works and drainage staff.
(5) Principals, lecturers and masters in municipal colleges and schools, joint drawing masters and joint gymnastic instructors.
(6) Assistant surgeons and apothecaries and sub-assistant surgeons, male or female, not being Government servants lent to municipal service, matrons, nurses, midwives, compounders, vaccinators and registrars of births and deaths.

But no such officer or servant shall be qualified to contribute to the Provident fund before he attains the age of 20, nor shall any officer or servant who being in the service has already attained the age of 40 years, or who in the future on entering the service has already attained that age, be compelled so to contribute.

Note 1.—When the pay of an appointment is progressive, the maximum pay should be taken into account for the purpose of deciding whether an employee is to contribute to the Provident fund or not.

Note 2.—Subscribers who are transferred temporarily to non-qualifying service under the same Municipal Council may continue to subscribe during the temporary absence, provided they retain a lien on their permanent appointments.

Note 3.—Conservancy overseers and maistries, as well as Public Works maistries, should be considered as belonging purely to the class of temporary servants and as not entitled to contribute to the provident fund.

Note 4.—There is no objection to a municipal servant subscribing to the Provident fund while on probation if he wishes and if the council concerned is willing to permit him to do so.

4. The fund in each Municipality shall be formed out of, and maintained by, (1) contributions from subscribers, (2) bonuses from the Municipality, and (3) interest derived from investments or paid from the general funds of the Municipality; and the Municipal Council shall be the recipient and manager of the fund.

Note.—In exercise of the powers conferred by section 6 of the Provident Funds Act of 1897 (IX of 1897), the Governor-General in Council has been pleased to extend the provisions of the said Act to all provident funds established by Municipal Councils under section 43, sub-section (vii) of the Madras District Municipalities Act, 1884 (Madras Act IV of 1884). The deposits in these provident funds are thus free from liability to attachment under any decree or order of a Court of Justice in respect of any debt or liability incurred by subscribers thereto.

5. Contributions from subscribers shall be levied at the uniform rate of one anna in each whole rupee (1) of the pay of their appointments while on duty or on privilege leave, (2) of the leave allowances actually drawn while on leave of other kinds.

Note 1.—Fines should not be excluded from the pay in calculating the subscription.

Note 2.—Subscribers holding sub. *pro tem* appointments will be regarded for the purposes of this rule as drawing the pay of their permanent posts and subscriptions should be levied on the latter.

6 Subscriptions due shall be deducted monthly from the establishment pay bills. The deductions should be adjusted to the credit of Provident fund accounts.

7. The amounts so deducted shall after the close of each month be posted in the deposit account kept in Form No. 115.

8. The bonus from the municipality shall be equal to the sum contributed by each subscriber during the year, less such sums as have been paid by the subscriber during the period of his temporary transfer to non-qualifying service, and shall be credited to his account if possible before the 31st March, or whenever an account is closed under rule 12.

9. At the beginning of each month and along with the pay bill of each establishment the amount deducted from the pay bills as provident fund deductions, will be remitted to the post office savings bank not later than the 4th, to the credit of a public account, which should be opened for the purpose at the chief post office in the municipality. The bonus paid by the municipality and other sums relating to provident fund will be similarly credited to the savings bank account. Out of the deposits in this account any sum not required for the current expenses during the year shall, as funds accumulate during the year or at the beginning of the year following, be invested in Government securities in the manner prescribed for investments in the postal savings bank rules and an investment certificate obtained from the Accountant-General, Posts and Telegraphs, in support of such investments.

Note 1.—Investments made, prior to the introduction of this rule, through the Accountant-General, Madras, will continue to remain with him until they are required by the municipalities.

Note 2.—The funds so invested in post office savings bank may be withdrawn for purchase of debentures issued by the Municipal Corporations of the Presidency Town or by Port Trust, Calcutta, Bombay, Karachi and Rangoon or in such others as Government may from time to time specially authorize.

Note 3.—The investment of the provident fund balances as a loan to a municipality is not permissible nor can the balance be drawn upon for general purposes even temporarily.

10. The account opened in the name of each subscriber shall show—

(1) The amount of his subscriptions with interest thereon;

(2) His share of the bonus given by the municipality with interest thereon; and

(3) The amount of all sums withdrawn or forfeited.

11. On opening his account in the fund, each subscriber shall furnish to the Chairman of the Municipal Council a certificate in Form No. 112 under his signature giving the name and address of one or more persons to whom he desires that, in the event of his death, the whole or any portion of the amount due to him from the fund should be paid, and may at any time revise the certificate, and all certificates in force shall be duly recorded in the Municipal office in a register in Form No. 113 which should be under the lock and key of the Chairman or Vice-Chairman. The serial number assigned to the subscriber in this register should be communicated to the subscriber, and the head of his office, for note in the bills against his name every month.

Note 1.—The certificates in question being of the nature of wills are exempt from stamp duty.

Note 2.—In cases where it is not found feasible for the above certificates to be executed in the presence of the head of the office, their execution before a Revenue Officer of or above the rank of Deputy Tahsildar is permissible.

Note 3.—In cases where the account of a subscriber is closed during his life-time and he himself receives payment, the certificate of heirship may be returned to him and the fact recorded in the register of subscribers in the last column.

12. The account of each subscriber shall be closed—

(1) when he is transferred or dismissed from the service of the municipality or when he resigns it, or in the case of a servant appointed on probation, if he is not confirmed at the end of the probationary period, or

(2) when he retires from service by reason of certified physical incapacity, or on attaining the age of 55 years, or after completing qualifying superior service for thirty years; or when his services are dispensed with owing to a reduction of establishment, or some cause other than his own misconduct, or when he becomes incapable of contributing to the fund by reason of his having been subsequently reduced to *inferior* service as defined in the Civil Service Regulations, or to an appointment carrying a salary of less than Rs. 15 per mensem, or when he is transferred to an appointment not falling under any of the classes in rule 3, otherwise than for misconduct, or by reason of his permanent transfer from qualifying to non-qualifying service, or

(3) when he dies.

Note.—Subscribers who are reduced to inferior service as defined in the Civil Service Regulations owing to their misconduct shall be regarded for the purposes of this rule as having been dismissed from the post carrying the higher pay, and shall accordingly be dealt with under rule 12 (1).

13. When, with the consent of one Municipal Council, a subscriber takes service under another Municipal Council, which also maintains a Provident fund, it will be for his former employers to determine at the time of transfer what bonus, if any, he should receive on account of his service under them and to transfer the amount so determined, at their discretion, to the credit of the Provident fund maintained by the Municipal Council to which the services of the employee in question are so transferred. Such determination should ordinarily be final and should close the employee's account with his former masters; subject however, to the condition that the latter shall have the right to reopen the question of the amount of the bonus approved by them, if before the final discharge of the employee from the service of such Municipal Council and the final closing of his account under rule 12 and payment to him; facts should be established to show that the bonus under his former employers had been improperly earned.

Note.—If the account of a subscriber whose services have been so transferred is closed under clause (1) of rule 12, the Municipal Council under which he was originally employed shall be entitled to recover from the Council to which the services of the subscriber have been transferred the amount of any bonus which it may have paid over to the accounts of the subscriber with the Municipal Council to which his services have been transferred.

14. When a subscriber's account is closed under clause (1) of rule 12, he shall (subject to the provisions of rules 13 and 15) be paid only his subscriptions and interest thereon: provided that in the case of a subscriber whose account is closed by reason of his transfer to the service of another municipality, the municipal council under which he was first employed may, at its discretion, pay his subscriptions and interest thereon direct to the subscriber or transfer the amount to the credit of the Provident fund maintained by the council to which his services have been transferred; when it is closed under clause (2), he shall be paid also—

After	10	years' service	10/30ths	of his bonus	account.
„	11	„	11/30ths	„	„
„	12	„	12/30ths	„	„
„	13	„	13/30ths	„	„
„	14	„	14/30ths	„	„
„	15	„	15/30ths	„	„
„	16	„	16/30ths	„	„
„	17	„	17/30ths	„	„

After 18 years' service	18/30ths of his bonus account.			
" 19	"	19/30ths	"	"
" 20	"	20/30ths	"	"
" 21	"	21/30ths	"	"
" 22	"	22/30ths	"	"
" 23	"	23/30ths	"	"
" 24	"	24/30ths	"	"
" 25	"	the whole	"	"

When the account is closed under clause (3), the persons specified in the certificate referred to in rule 11 shall (subject to the provision of rule 15), in case the subscriber has put in a service of less than 10 years, be paid only his subscriptions and interest thereon; in other cases, he shall be paid also the whole amount of his bonus account.

Note 1.—Service for bonus counts from the date of first contribution to the Provident institution and includes time spent on leave with allowance to the extent permissible under article 408 of the Civil Service Regulations. It also includes periods during which subscribers may be absent from their appointments by reason of their temporary transfer to non-qualifying service provided they retain a lien on their permanent appointments.

Note 2.—Subscriptions and bonuses payable under this rule, which are not claimed within six months, shall be transferred to the head "Deposits" and dealt with under the rules applicable to deposits generally. In the case of a subscriber's death, however, the six months shall be calculated from the date on which a registered notice in Form No. 117 is sent to the person or persons specified in the certificate referred to in rule 11.

Note 3.—In cases in which a portion of the contributions paid by a subscriber has been taken in lieu of the security which he would otherwise have to furnish, the return of such security to the subscriber or his heirs as the case may be, shall be withheld for a period of six months from the date of the termination of the service of such subscriber.

Note 4.—Nothing in these rules shall affect the powers of the Municipal Council, subject to the sanction of Government, to grant to servants of long and good service who are now employed by any Municipal Council, gratuities under article 33 of the Municipal Account Code in respect of their past service.

15. From and out of the amount standing to the credit of any subscriber the Chairman of the Municipal Council, shall have power to recover and pay to the Municipal funds the amount of any claim the council may have against such subscriber. The Chairman may also, with the sanction of the Collector, allow temporary withdrawals of subscription and interest thereon, subject to the conditions that the amount so withdrawn is limited to three months' pay and shall be repayable at the discretion of the Collector, in not less than twelve instalments or more than twenty-four and that the withdrawals are limited to occasions when the pecuniary circumstances of a subscriber are such that the indulgence is absolutely necessary. The following may be recognized as legitimate occasions on which withdrawals may be permitted:—

(*a*) to pay expenses incurred in connection with the illness of a subscriber or a member of his family;

(*b*) to pay for the passage of any member of a subscriber's family coming from beyond the sea to join him, or requiring to make a journey beyond the sea from some urgent cause;

(*c*) to pay expenses in connection with the marriages, funerals, or ceremonies which by the religion of the subscriber it is incumbent upon him to perform, and in connection with which it is obligatory that expenditure should be incurred.

Note.—By the word "withdrawals" is meant withdrawals by a subscriber still in service and not payments to which he becomes entitled under rule 14 on the closing of his account.

16. At the end of each year, or on the closure of an account under rule 12, the account of each subscriber shall be credited with interest at such rate as may be fixed from time to time by Government calculated on the opening balance of the year. The rate has been fixed by Government for the present at 3 per cent per annum until further orders.

17. (*a*) The bonuses forfeited under rule 14 and other miscellaneous receipts, such as discount on investments, etc., will be credited to the Head "Miscellaneous." The balance available under this head will lapse to the Municipal funds after debiting to it all charges incurred during the year in connection with the Provident fund establishment, etc., and after reserving a sum equal to the probable amount of such debits for the next three years, besides providing for the difference, if any, between the amount of interest received on investments, and that paid to subscribers.

(*b*) In case the difference referred to above is not covered by the balance under "Miscellaneous," the excess should be adjusted from the general funds of the Municipality.

18. As soon as possible after the close of each year, every subscriber will be furnished with a statement in Form No. 114 showing the amount at his credit, inclusive of interest and bonus. Depositors are required to satisfy themselves as to the correctness of these statements, and errors in them should be brought to the notice of the chairman of the Municipal Council within one month from the date of their receipt.

19. (*a*) The Chairman will cause to be kept a deposit account of subscribers in Form No. 115 and a cash-book in Form No. 116 for the transactions of the institution. The deposit account will be posted as regards receipts of subscriptions from the pay bills and as regards withdrawals from the paid vouchers concerned. At the end of the year, interest and bonus will be calculated on the account of each subscriber and the amounts posted in the respective columns against each subscriber. The total should then be made and the necessary entries made in the cash-book. A transfer adjustment voucher will at the same time be drawn up and passed by the Chairman for credit of the total amount of bonus to the debt head "Provident fund" by debit to the service head "bonuses to Provident fund" under grant 5. In the case of accounts closed during the course of the year, the same procedure should be followed for the adjustment of the bonus as soon as the account is closed.

(*b*) The cash-book will be opened every month with the closing balance of the previous month. The total amount of subscriptions realised will be credited in one entry at the end of the month, but all other transactions should be recorded as soon as they occur, care being taken to show the amounts in the proper columns. It should be balanced every month and a total net balance verified with that shown in the plus and minus memorandum (Form No. 13) against the head "Provident fund." At the end of the year, if there is any surplus under the head "Miscellaneous" to be transferred to the credit of the Municipality under rule 17, an adjustment voucher will be drawn up and passed by the Chairman debiting the head "Provident fund" by credit to "Miscellaneous"—Surpluses transferred from "Provident fund." In the cash-book, it will be shown as a charge under "Miscellaneous." When the cash-book has been closed the closing balances under the heads "Subscriptions and bonus" should be verified with the corresponding totals in the deposit account, while that shown under "Investments" should be verified with the trust accounts published by the Accountant-General in the *Fort St. George Gazette*, or by communication with that officer.

(*c*) If any differences are noticed when effecting the reconciliations above referred to, steps should be taken at once to find out the cause thereof and the necessary adjustments should be promptly made.

(*d*) The deposit account, cash-book, register of subscribers and heirs and other records of the institution should be examined monthly by the Chairman and reviewed by the Local Fund inspecting staff of the Accountant-General's office.

APPENDIX CC

Rules defining the Status and Duties of Municipal Health Officers.

1. Health officers shall be appointed by Chairmen of Municipal Councils from a list of qualified persons maintained by the Sanitary Commissioner. The qualifications required for appointment as Health officer are noted below :—

First-class Health officer.—A medical qualification registrable under the British Medical Act and a British Diploma of Public Health.

Second-class Health officer.—A minimum qualification of L.M. & S. degree and a certificate of having undergone the practical training prescribed in G.O. No. 1108 L., dated 16th June 1914.

In appointing Health officers of the first class, preference shall, *ceteris paribus*, ordinarily be given to candidates with actual service in the second class. All appointments will be subject to the sanction of Government. Health officers will be eligible for leave and leave allowances within the limits prescribed in the Civil Service Regulations. Private practitioners appointed to be Health officers will have no pensionary claims, but will be required to contribute to any provident fund which may exist.

2. The appointment shall ordinarily be on probation for a year, except in the case of a candidate who has rendered approved service as Health officer in some other municipality. If the Health officer is ultimately confirmed, the period of probation will count towards increments in salary.

3. The Chairman shall have power to suspend, dismiss or remove a Health officer or to stop his increment for a specified time, provided that, before passing an order of punishment, the Chairman shall consult the District Medical and Sanitary officer. A copy of the order shall forthwith be communicated to the Sanitary Commissioner, and the order shall not take effect until confirmed by the Sanitary Commissioner. If the Sanitary Commissioner sees cause to differ from the Chairman's order, he shall report the matter for the orders of Government, which shall be final. In the case of orders passed by the Chairman and accepted by the Sanitary Commissioner, an appeal shall lie to the Municipal Council and a further appeal shall lie to the Governor in Council. No appeal shall be entertained by the Municipal Council unless it is preferred within one month from the date of the order appealed against, exclusive of the time required for obtaining copies. No appeal shall lie to Government against the Council's order unless presented within three months from the date of the order appealed against.

4. Health officers shall not be permitted to engage in private practice.

5. Health officers who are subordinates of the medical department lent to municipal councils may be granted privilege leave and casual leave by the Chairman, the grant of leave of other descriptions resting with the Surgeon-General. Applications for privilege leave by such Health officers should before sanction be submitted for remarks to the Surgeon-General. In the case of other Health officers, the Chairman can grant leave of all kinds ; he should communicate his orders to the Sanitary Commissioner.

6. The Health officer shall be the executive head of the health department of the administration of the municipality and will deal with all matters relating to the public health of the town. He will be responsible to the Chairman for the efficient management of sanitation, conservancy and vaccination. The entire staff of the health department will work under his orders.

7. The Chairman should ordinarily issue orders to the Health officer in matters regarding the establishment under the latter's control; if, through emergency or other special cause, he finds it necessary to address a subordinate of the Health officer direct, he should communicate a copy of his order to the Health officer.

8. The Health officer shall exercise general supervision over sanitation and conservancy in the municipality by daily inspection.

9. The Health officer's duties shall include the following:—

(i) The administrative charge of infectious disease hospitals in towns, which have a separate hospital. In other towns infectious disease shall be treated by the Medical officer of the municipal hospital in sheds attached to the hospital.

(ii) Supervision of vaccination and registration of vital statistics in the municipality.

(iii) Inspection of all building-sites and scrutiny of plans and applications under the building rules and by-laws for the erection or re-erection of buildings in the town, so far as their sanitary arrangements are concerned.

(iv) Inspection of vacant sites, tanks, pits, low-lying lands, etc., for the purpose of enforcing the sanitary condition and upkeep of such places.

(v) Inspection of all private buildings which appear to him to be insanitary.

(vi) Periodical inspection of insanitary areas with a view to devising measures for their improvement.

(vii) Proposals for the relief of congestion and scrutiny of schemes for the extension of the town in their sanitary aspect.

(viii) Scrutiny of all license applications for markets, cattle yards, bake-houses, ærated water factories, lodging-houses and for carrying on offensive or dangerous trades and transmission of the licenses to the Chairman with remarks and recommendations.

(ix) Periodical inspection of places where dangerous and offensive trades are carried on and of cattle-yards, oil-mills, hack stables, bake-houses, dairies, milk-sheds, ærated water factories, markets and lodging and eating houses, with a view to seeing that the terms under which these places have been licensed have been fulfilled and that the provisions of the Act and the by-laws in regard to them have been carried out.

(x) Periodical inspection of places where articles of food and drink are sold and the inception of measures to prevent the sale of unwholesome and adulterated articles.

(xi) Periodical examination of the municipal water-supply, from the point of view of sanitation and public health.

(xii) Inspection and control of markets, slaughter-houses, washing ghats, etc.

(xiii) Constant watch over all circumstances and conditions affecting or threatening to affect injuriously the public health of the town.

(xiv) Inspection of places where outbreaks of any contagious, infectious or epidemic disease of a dangerous character have occurred or are threatened, the institution of enquiries into the causes and circumstances of such outbreaks and the inception of measures to prevent the spread of the disease. A full and immediate report should be made in such cases to the Chairman, with recommendations for further preventive or remedial action.

(xv) Prevention of accumulation of rubbish and filth in backyards and similar places.

(xvi) A weekly check of the roll of coolies and carts at municipal conservancy depots.

(xvii) Supervision of the work of conservancy depots and arrangements for the proper maintenance of the conservancy staff and plant.

(xviii) Periodical inspection of rubbish depots, incinerators, trenching grounds and sewage farms.

(xix) Checking the diaries of sanitary inspectors and other subordinates.

(xx) Checking the work and registers of vaccinators and seeing to the efficient working of vaccination.

(xxi) Taking steps for the accurate registration of births and deaths, satisfying himself by periodical inspection that the staff employed for the purpose are doing their work properly and preparing a weekly statistical table showing the birth and death rates of the town.

(xxii) Taking steps for the proper maintenance of registers at each burial and burning ground.

(xxiii) Scrutinizing all indents of the health department and passing such indents as he may have been empowered to pass; the other indents should be submitted to the Chairman with recommendations.

(xxiv) Scrutinizing all notices, charge sheets and summonses of the various branches of the health department and forwarding them to the Chairman for necessary action.

(xxv) Attending magistrates' courts in important cases connected with the health department when necessary.

Note.—The Health officer shall carefully study the working of the laws in force relating to public health in the town and shall advise the Council of any improvements which can be usefully effected.

10. The Health officer shall keep a register to be provided by the Municipal Council, in which he shall note his daily inspections, his observations and instructions and the action taken thereon. He shall produce the register, whenever so required by the Chairman or by any inspecting authority.

11. The Health officer shall make an annual report to the Municipal Council, through the District Medical Officer, comprising a summary of the action taken during the year for preventing the spread of disease and an account of the general sanitary state of the town at the end of the year. The report shall also contain an account of enquiries made and action taken in regard to the health of the town; it shall also contain tabular statements showing the sickness and mortality in the town, classified according to disease, ages and localities. This report shall be submitted to the Government as an enclosure to the general municipal administration report.

APPENDIX D.

[*Note.*—The penal sum to be entered in the security bonds should be double the amount of security furnished except in the case of personal security bonds where the penal sum should be double the penalty leviable under other bonds.]

A

Form of Security Bond where Cash is taken as Security.

KNOW ALL MEN by these presents that I of am held and firmly bound unto the Municipality of its successors and assigns in the sum of Rs. to be paid to the said Municipality its successors or assigns for which payment I bind myself my heirs executors administrators and legal representatives by these presents

WHEREAS the above bounden was on the day of 19 appointed to and now holds the office of in the Municipality of in the district And Whereas the said by virtue of such office is bound to keep true and faithful accounts of his dealings with all property and money which may come to his hands or possession or under his control such accounts to be kept in the form and manner that may from time to time be prescribed by duly constituted authority and also to prepare and submit such returns and such accounts and other documents as may from time to time be required of him;

And WHEREAS the said has delivered to and deposited with the Chairman of the said Municipality the sum of Rs. in cash as security for the due and faithful performance by the said of the duties of his said office and of any other office to which he may be appointed at any time and of other the duties which may be required of him and for the purpose of securing and indemnifying the said Municipality and its successors against all loss injury or damage which the said Municipality or its successors may in any way suffer or sustain by reason of the misconduct neglect oversight or otherwise by means of the said or any person or persons acting under him or for whom he may be responsible:

And WHEREAS the said has entered into the above bond in the penal sum of Rs. as further security for the due performance by him of the duties of his said office and of any other office to which he may be appointed at any time and of other the duties which may be required of him and for the indemnity of the said Municipality and its successors against all such loss injury or damage as aforesaid:

Now the condition of the above written bond is such that if the said has whilst he has held the said office of as aforesaid always duly performed and fulfilled the duties of his said office and if he shall whilst he shall hold the said office or any other office to which he may be appointed or in which he may act always duly perform and fulfil all and every the duties thereof respectively and other the duties which may from time to time be required of him and shall also at all times indemnify and save harmless the said Municipality and its successors from all and every loss injury and damage which has been or shall or may at any times or time hereafter during the service or employment of the said in such office as aforesaid or in any such other office as aforesaid be sustained incurred or suffered by the said Municipality or its successors by reason of any act

neglect failure misconduct default disobedience omission or insolvency of the said or of any person or persons acting under him or for whom he may be responsible then this obligation shall be void and of no effect otherwise the same shall be and remain in full force.

Provided always and it is hereby declared and agreed that the said sum of Rs. so deposited as aforesaid shall be and remain with the Chairman for the time being of the said Municipality as such security as aforesaid with full power for such Chairman as occasion shall require to apply the said sum of Rs. or any part thereof in and towards the indemnity as aforesaid of the said Municipality and its successors or otherwise as aforesaid. AND it is hereby lastly agreed that on the final termination of the service of the said whether as such as aforesaid or otherwise the said sum of Rs. or so much thereof as shall then be in deposit and this bond shall remain with such Chairman as aforesaid for calendar months as security against any loss injury or damage that may have been sustained or incurred by the said Municipality or its successors owing to the act neglect or default of the said or any such other person or persons as aforesaid and which may not have been discovered until after the termination of his said service and that his liability hereunder shall continue until the expiry of the said term of calendar months.

IN WITNESS whereof the said has hereunto set his hand and seal this day of 19 .

Signed sealed and delivered by the above named in the presence of }

B

Form of Security Bond where Cash is taken by Instalments as Security.

KNOW ALL MEN by these presents that I of am held and firmly bound unto the Municipality of it successors and assigns in the sum of Rs. to be paid to the said Municipality its successors or assigns for which payment I bind myself my heirs executors administrators and legal representives by these presents

WHEREAS the above bounden was on the day of 19 appointed to and now holds the office of in the Municipality of in the district And WHEREAS the said by virtue of such office is bound to keep true and faithful accounts of his dealings with all property and money which may come to his hands or possession or under his control such accounts to be kept in the form and manner that may from time to time be prescribed by duly constituted authority and also to prepare and submit such returns and such accounts and other documents as may from time to time be required of him:

AND WHEREAS the said has agreed to deliver to and deposit with the Chairman of the said Municipality the sum of Rs. in cash by monthly deductions of Rs. to be made from the salary of the said by the head of his office until the full sum of Rs. shall be so delivered and deposited as security for the due and faithful performance by the said of the duties of his said office and of any other office to which he may be appointed at any time and of other the duties which may be required of him and for the purpose of securing and indemnifying the said Municipality and its successors against all loss injury or damage which the said Municipality or its successors may in any way suffer or sustain by reason of the misconduct neglect oversight or otherwise by means of the said or any person or persons acting under him or for whom he may be responsible:

AND WHEREAS the said has entered into the above bond in the penal sum of Rs. as further security for the due performance by him of the duties of his said office and of any other office to which he may be appointed at any time and of other the duties which may be required of him and for the indemnity of the said Municipality and its successors against all such loss injury or damage as aforesaid:

Now the condition of the above written bond is such that if the said has whilst he has held the said office of as aforesaid always duly performed and fulfilled the duties of his said office and if he shall whilst he shall hold the said office or any other office to which he may be appointed or in which he may act always duly perform and fulfil all and every the duties thereof respectively and other the duties which may from time to time be required of him and shall also at all times indemnify and save harmless the said Municipality and its successors from all and every loss injury and damage which has been or shall or may at any times or time hereafter during the service or employment of the said in such office as aforesaid or in any such other office as aforesaid be sustained incurred or suffered by the said Municipality or its successors by reason of any act neglect failure misconduct default disobedience omission or insolveney of the said or of any person or persons acting under him or for whom he may be responsible then this obligation shall be void and of no effect otherwise the same shall be and remain in full force

Provided always and it is hereby declared and agreed that the said sum of Rs. or so much thereof as shall for the time being be deposited shall be and remain with the Chairman for the time being of the said Municipality as

such security as aforesaid with full power for such Chairman as occasion shall require to apply the said sum of Rs. or any part thereof in and towards the indemnity as aforesaid of the said Municipality and its successors or otherwise as aforesaid.

AND it is hereby lastly agreed that on the final termination of the service of the said whether as such as aforesaid or otherwise the said sum of Rs. or so much thereof as shall then be in deposit and this bond shall remain with such Chairman as aforesaid for calendar months as security against any loss injury or damage that may have been sustained or incurred by the said Municipality or its successors owing to the act neglect or default of the said or any such other person or persons as aforesaid and which may not have been discovered until after the termination of his said service and that his liability hereunder shall continue until the expiry of the said term of calendar months.

IN WITNESS whereof the said has hereunto set his hand and seal this day of 19 .

Signed sealed and delivered by the above named in the presence of }

C

Form of Security Bond where Government Securities are taken as Security.

KNOW ALL MEN by these presents that I of am held and firmly bound unto the Municipality of its successors and assigns in the sum of Rs. to be paid to the said Municipality its successors or assigns for which payment I bind myself my heirs executors administrators and legal representatives by these presents

WHEREAS the above bounden was on the day of 19 appointed to and now holds the office of in the Municipality of in the district And Whereas the said by virtue of such office is bound to keep true and faithful accounts of his dealings with all property and money which may come to his hands or possession or under his control such accounts to be kept in the form and manner that may from time to time be prescribed by duly constituted authority and also to prepare and submit such returns and such accounts and other documents as may from time to time be required of him.

AND WHEREAS the said has delivered to and deposited with and endorsed over to the Chairman of the said Municipality Government Securities to the extent of Rs. as security for the due and faithful performance by the said of the duties of his said office and of any other office to which he may be appointed at any time and of other the duties which may be required of him and for the purpose of securing and indemnifying the said Municipality and its successors against all loss injury or damage which the said Municipality or its successors may in any way suffer or sustain by reason of the misconduct neglect oversight or otherwise by means of the said or any person or persons acting under him or for whom he may be responsible.

AND WHEREAS the said has entered into the above bond in the penal sum of Rs. as further security for the due performance by him of the duties of his said office and of any other office to which he may be appointed at any time and of other the duties which may be required of him and for the indemnity of the said Municipality and its successors against all such loss injury or damage as aforesaid: Now the condition of the above written bond is such that if the said has whilst he has held the said office of as aforesaid always duly performed and fulfilled the duties of his said office and if he shall whilst he shall hold the said office or any other office to which he may be appointed or in which he may act always duly perform and fulfil all and every the duties thereof respectively and other the duties which may from time to time be required of him and shall also at all times indemnify and save harmless the said Municipality and its successors from all and every loss injury and damage which has been or shall or may at any times or time hereafter during the service or employment of the said in such office as aforesaid or in any such other office as aforesaid be sustained incurred or suffered by the said Municipality or its successors by reason of any act neglect failure misconduct default disobedience omission or insolvency of the said or of any person or persons acting under him or for whom he may be responsible then this obligation shall be void and of no effect otherwise the same shall be and remain in full force:

Provided always and it is hereby declared and agreed that the said Government Promissory Notes for Rs. so delivered and endorsed as aforesaid or such other Government Security or Securities to the same amount

as the said Chairman may consent from time to time to accept and receive in lieu or exchange for the same and the interest thereof shall be and remain with the Chairman for the time being of the said Municipality as such security as aforesaid with full power for such Chairman as occasion shall require to sell and dispose of the said Government Securities or a sufficient portion thereof with the interest thereon and to apply the proceeds thereof in and towards the indemnity as aforesaid of the said Municipality and is successors or otherwise as aforesaid but that nevertheless the interest accruing on the said Government Securities may in the meantime be paid over as the same shall be realized if such Chairman shall think fit to the said

AND it is hereby lastly agreed that on the final termination of the service of the said whether as such as aforesaid or otherwise the said Government Promissory Notes for Rs. or any notes that may have been substituted therefor and this bond shall remain with such Chairman as aforesaid for calendar months as security against any loss injury or damage that may have been sustained or incurred by the said Municipality or its successors owing to the act neglect or default of the said or any such other person or persons as aforesaid and which may not have been discovered until after the termination of his said service and that his liability hereunder shall continue until the expiry of the said term of calendar months

IN WITNESS whereof the said has hereunto set his hand and seal this day of 19 .

Signed sealed and delivered by the above named in the presence of

E. 8

D

Form of Security Bond where Postal Savings Bank Pass Book is taken as Security.

KNOW ALL MEN by these presents that I of am held and firmly bound unto the Municipality of its successors and assigns in the sum of Rs. to be paid to the said Municipality its successors or assigns for which payment I bind myself my heirs executors administrators and legal representatives by these presents:

WHEREAS the above bounden was on the day of 191 appointed to and now holds the office of in the Municipality of in the district:

AND WHEREAS the said by virtue of such office is bound to keep true and faithful accounts of his dealings with all property and money which may come to his hands or possession or under his control such accounts to be kept in the form and manner that may from time to time be prescribed by duly constituted authority and also to prepare and submit such returns and such accounts and other documents as may from time to time be required of him:

AND WHEREAS the said has delivered to and deposited with the Chairman of the said Municipality the Post Office Savings Bank Pass Book of him the said showing a sum of Rs. at credit of the said in the Postal Savings Bank at as security for the due and faithful performance by the said of the duties of his said office and of any other office to which he may be appointed at any time and of other the duties which may be required of him and for the purpose of securing and indemnifying the said Municipality and its successors against all loss injury or damage which the said Municipality or its successors may in any way suffer or sustain by reason of the misconduct neglect oversight or otherwise by means of the said or any person or persons acting under him or for whom he may be responsible:

AND WHEREAS the said has entered into the above bond in the penal sum of Rs. as further security for the due performance by him of the duties of his said office and of any other office to which he may be appointed at any time and of other the duties which may be required of him and for the indemnity of the said Municipality and its successors against all such loss injury or damage as aforesaid:

Now the condition of the above written bond is such that if the said has whilst he has held the said office of as aforesaid always duly performed and fulfilled the duties of his said office and if he shall whilst he shall hold the said office or any other office to which he may be appointed or in which he may act always duly perform and fulfil all and every the duties thereof respectively and other the duties which may from time to time be required of him and shall also at all times indemnify and save harmless the said Municipality and its successors from all and every loss injury and damage which has been or shall or may at any times or time hereafter during the service or employment of the said in such office as aforesaid or in any such other office as aforesaid be sustained incurred or suffered by the said Municipality or its successors by reason of any act neglect failure misconduct default disobedience omission or insolvency of the said or of any person or persons acting under him or for whom he may be responsible then this obligation shall be void and of no effect otherwise the same shall be and remain in full force:

Provided always and it is hereby declared and agreed that the said Postal Savings Bank Pass Book and all moneys for the time being standing to the credit of the said in the said Postal Savings Bank at and the interest on all such moneys shall be and remain with and at the disposal of the

Chairman for the time being of the said Municipality as such security as aforesaid with full power for such Chairman as occasion shall require to withdraw from the said Postal Savings Bank the moneys deposited therein and for the time being at the credit of the said and the interest thereon or so much thereof respectively as shall be required and to apply the same in and towards the indemnity as aforesaid of the said Municipality and its successors or otherwise as aforesaid but that nevertheless the interest accruing on the said moneys may in the meantime be paid over as the same shall be realized if such Chairman shall think fit to the said

AND it is hereby lastly agreed that on the final termination of the service of the said whether as such as aforesaid or otherwise the said Postal Savings Bank Pass Book and the moneys for the time being at credit of the said in the said Postal Savings Bank and this bond shall remain with such Chairman as aforesaid for calendar months as security against any loss injury or damage that may have been sustained or incurred by the said Municipality or its successors owing to the act neglect or default of the said or any such other person or persons as aforesaid and which may not have been discovered until after the termination of his said service and that his liability hereunder shall continue until the expiry of the said term of calendar months

IN WITNESS whereof the said has hereunto set his hand and seal this day of 191 .

Signed sealed and delivered by the
above named
in the presence of

E

Form of Security Bond where Personal Security is taken.

KNOW ALL MEN by these presents that we, A of B, C of D, and E of F are held and firmly bound unto the Municipality of its successors and assigns in the sum of Rs. to be paid to the said Municipality its successors or assigns for which payment we bind ourselves our heirs executors administrators and legal representatives by these presents.

WHEREAS the above bounden A was on the day of 191 appointed to and now holds the office of in the Municipality of in the district:

AND WHEREAS the said by virtue of such office is bound to keep true and faithful accounts of his dealings with all property and money which may come to his hands or possession or under his control such accounts to be kept in the form and manner that may from time to time be prescribed by duly constituted authority and also to prepare and submit such returns and such accounts and other documents as may from time to time be required of him:

AND WHEREAS the said A of B has requested the said C of D and E of F to join with him in this bond as security for the due and faithful performance by the said A of the duties of his said office and of any other office to which he may be appointed at any time and of other the duties which may be required of him and for the purpose of securing and indemnifying the said Municipality and its successors against all loss injury or damage which the said Municipality or its successors may in any way suffer or sustain by reason of the misconduct neglect oversight or otherwise by means of the said A or any person or persons acting under him or for whom he may be responsible:

AND WHEREAS the said C of D and E of F his sureties on that behalf have entered into the above bond in the penal sum of Rs. as further security for the due performance by the said A of B of the duties of his said office and of any other office to which he may be appointed at any time and of other the duties which may be required of him and for the indemnity of the said Municipality and its successors against all such loss injury or damage as aforesaid:

Now the condition of the above written bond is such that if the said A of B has whilst he has held the said office of as aforesaid always duly performed and fulfilled the duties of his said office and if he shall whilst he shall hold the said office or any other office to which he may be appointed or in which he may act always duly perform and fulfil all and every the duties thereof respectively and other the duties which may from time to time to be required of him and further if the said C of D and E of F shall at all times indemnify and save harmless the said Municipality and its successors from all and every loss injury and damage which has been or shall or may at any times or time hereafter during the service or employment of the said A of B in such office as aforesaid or in any such other office as aforesaid be sustained incurred or suffered by the said Municipality or its successors by reason of any act neglect failure misconduct default disobedience omission or insolvency of the said A of B or of any person or persons acting under him or for whom he may be responsible then this obligation shall be void and of no effect otherwise the same shall be and in full force.

IN WITNESS whereof the said has hereunto set his hand and seal this day of 191 .

Signed sealed and delivered by the above named in the presence of }

F

Form of Security Bond where Immovable Property is pledged as Security.

KNOW ALL MEN by these presents that I of am held and firmly bound unto the Municipality of its successors and assigns in the sum of Rs. to be paid to the said Municipality, its successors or assigns for which payment I bind myself my heirs executors administrators and legal representatives by these presents.

WHEREAS the above bounden was on the day of 191 appointed to and now holds the office of in the Municipality of in the district :

AND WHEREAS the said by virtue of such office is bound to keep true and faithful accounts of his dealings with all property and money which may come to his hands or possession or under his control such accounts to be kept in the form and manner that may from time to time be prescribed by duly constituted authority and also to prepare and submit such returns and such accounts and other documents as may from time to time be required of him :

AND WHEREAS the said is possessed of or otherwise will and sufficiently entitled to the immovable property in the first schedule hereunder written particularly mentioned and described,

AND WHEREAS the said has delivered to and deposited with Chairman of the said Municipality the several instruments of title and documents set forth and specified in the second schedule hereunder written as security for the due and faithful performance by the said of the duties of his said office and of any other office to which he may be appointed at any time and of other the duties which may be required of him and for the purpose of securing and indemnifying the said Municipality and its successors against all loss injury or damage which the said Municipality or its successors may in any way suffer or sustain by reason of the misconduct neglect oversight or otherwise by means of the said or any person or persons acting under him or for whom he may be responsible :

AND WHEREAS the said has entered into the above bond in the penal sum of Rs. as further security for the due performance by him of the duties of his said office and of any other office to which he may be appointed at any time and of other the duties which may be required of him and for the indemnity of the said Municipality and its successors against all such loss injury or damage as aforesaid :

NOW the condition of the above written bond is such that if the said has whilst he has held the said office of as aforesaid always duly performed and fulfilled the duties of his said office and if he shall whilst he shall hold the said office or any other office to which he may be appointed or in which he may act always duly perform and fulfil all and every the duties thereof respectively and other the duties which may from time to time be required of him and shall also at all times indemnify and save harmless the said Municipality and its successors from all and every loss injury and damage which has been or shall or may at any times or time hereafter during the service or employment of the said in such office as aforesaid or in any such other office as aforesaid be sustained incurred or suffered by the said Municipality or its successors by reason of any act neglect failure misconduct default disobedience omission or insolvency of the said or of any person or persons acting under him or for whom he may be responsible then this obligation shall be void and of no effect otherwise the same shall be and remain in full force

Provided always and it is hereby declared and agreed by the said with the Municipality that the said immovable property comprised in the said instruments of title and documents so deposited as aforesaid shall be and remain as such security to the said Municipality and its successors for the purposes as aforesaid with full power for such Chairman as occasion shall require to sell and dispose of the said immovable property or a sufficient portion thereof and to apply the proceeds thereof in and towards the indemnity as aforesaid of the said Municipality and its successors or otherwise as aforesaid but nevertheless the income and profits of the said immovable property may in the meantime be realized and received by the said

AND it is hereby lastly agreed that on the final termination of the service of the said whether as such as aforesaid or otherwise the said instruments of title and documents so deposited as aforesaid and this bond shall remain with such Chairman as aforesaid for calendar months as security against any loss injury or damage that may have been sustained or incurred by the said Municipality or its successors owing to the act neglect or default of the said or any such other person or persons as aforesaid and which may not have been discovered until after the termination of his said service and that his liability hereunder shall continue until the expiry of the said term of calendar months.

IN WITNESS whereof the said has hereunto set his hand and seal this day of 191 .

Signed sealed and delivered by the
above named
in the presence of

APPENDIX E.

Statement showing the powers delegated to Collectors and others in regard to municipal matters.

Serial number.	Nature of the powers delegated.	To whom delegated.	Number and date of Government Order in which such delegation was made.
1	Power to receive and accept resignations tendered by Chairmen and members of Municipal Councils.	Collector ...	G.O. No. 1683 M., dated 12th Nov. 1894.
2	Power to receive and accept resignations tendered by Vice-Chairmen of Municipal Councils.	Do. ...	G.O. No. 1814 M., dated 29th Nov. 1900.
3	Power to exempt Honorary Magistrates from disqualification for appointment as Municipal Councillors.	Do. ...	G.O. No. 94 M., dated 17th Jan. 1906.
4	Power to sanction the election of a Vice-Chairman, where it is a renewal of the original sanction of Government.	Do. ...	Do.
5	Power to approve of the exemption of municipal servants from the tax on vehicles and animals.	Do. ...	Do.
6	Power to license private vaccinators	Do. ...	Do.
7	Power to authorize Municipal Councils to exercise powers of control over any lake, tank or reservoir and over any water-course beyond the municipal limits and from which a supply of water for the use of the municipality is derived.	Do. ..	Do.
8	Power to sanction the closure of any public market or part thereof.	Do. ...	Do.
9	Power to approve of rates of fees for private scavenging.	Do. ...	Do.
10	Power to sanction the closure of burial-grounds of which it appears to the Municipal Council that there is no owner or person having control.	Do. ...	Do.
11	Power to approve of rates of license fees, except in the case of (1) projections or obstructions—sections 167, 169, 170 and 173, (2) construction, reconstruction or extension of buildings—sections 180 and 181-A, and (3) dangerous trade—section 188, sub-section (1), clauses (*i*), (*j*) and (*k*).	Do. ...	Do.
12	Power to sanction the employment of temporary establishments on a salary of over Rs. 50 per mensem required by municipal councils for a period of not more than two years and on a salary of Rs. 50 or less for a period exceeding six months but not exceeding two years; provided that the cost can be met either by re-appropriation from other heads of expenditure or by allotment from the closing balance under general funds without reducing it to below 5 per cent of the ordinary receipts.	Do. ...	G.O. No. 1916 M., dated 2nd Dec. 1915.

Statement showing the powers delegated to Collectors and others in regard to municipal matters—cont.

Serial number.	Nature of the powers delegated.	To whom delegated.	Number and date of Government Order in which such delegation was made.
13	Power to sanction payment of travelling allowance to municipal servants for journeys beyond the district adjoining the municipality, and to Chairmen in all cases.	Collector ...	G.Os. Nos. 94 M., dated 17th Jan. 1906, and 692 M., Mis., dated 27th April 1910.
14	Power to sanction gratuities to municipal servants.	Do. ...	G.Os. Nos. 94 M., dated 17th Jan. 1906, and 222 M., dated 5th Feb. 1914.
15	Power to sanction the payment of a fixed monthly contract grant for contingent expenditure in the case of small establishments.	Do. ...	G.O. No. 94 M., dated 17th Jan. 1906.
16	Power to sanction payment of law charges in excess of the provision made in the budget.	Do. ...	Do.
17	Power to sanction water-pandal charges in excess of the limits prescribed in article 289 of the Municipal Account Code.	Do. ...	Do.
18	Power to sanction the purchase and renewal of live-stock for which no specific provision has been entered in the budget estimate.	Do. ...	Do.
19	Cancelled	...	...
20	Power to sanction rates of fees for cleaning cess-pools.	Collector ...	G.O. No. 412 M., dated 6th Mar. 1906.
21	Power to sanction the payment of capitation allowance to conductresses in Municipal Girls' schools.	Do. ...	G.O. No. 1916 M., dated 2nd Dec. 1915.
22	Cancelled	...	...
23	Cancelled	...	...
24	Cancelled	...	...
25	Power to sanction within certain specified limits the grant of compensation for dearness of food to whole-time municipal servants, whose pay does not exceed Rs. 16 per mensem.	Collector ...	G.O. No. 674 M., dated 23rd April 1908.
26	Power to sanction contributions by municipal councils towards the establishment and maintenance of lending libraries of medical books up to Rs. 25 per annum.	Do. ...	G.O. No. 436 L., dated 20th Mar. 1908.
27	Power to sanction the employment of temporary establishments including Sanitary Inspectors required for cholera duty.	Do. ...	G.Os. Nos. 749 M., dated 2nd May 1908, and 1134 M., dated 19th July 1911.

Statement showing the powers delegated to Collectors and others in regard to municipal matters—cont.

Serial number.	Nature of the powers delegated.	To whom delegated.	Number and date of Government Order in which such delegation was made.
27-A	Power to sanction temporary servants except for cholera and plague purposes on a salary not exceeding Rs. 50 per mensem and for a period not exceeding six months in each case subject to a formal report of each such appointment to the Collector.	Council ...	G.O. No. 1134 M., dated 19th July 1911.
28	Power to sanction leases of avenue produce for periods exceeding three years.	Collector ...	G.O. No. 1180 M., dated 17th July 1908.
28-A	Power to confirm leases of property vested in municipal councils or acquired by them by purchase or gift for periods exceeding seven years.	Do. ..	G.O. No. 1523 L., dated 8th November 1911.
29	Cancelled	...	...
30	Power to sanction temporary promotions of persons holding appointment on maximum scale of Rs. 100 per mensem to higher grades for a period not exceeding six months.	Collector ...	G.Os. Nos. 280 M., dated 13th February 1906, and 461 M., dated 11th March 1912.
31	Power to sanction under section 39 of the Madras District Municipalities Act the grant of stipends to pupils undergoing training as midwives, compounders and schoolmasters, subject to the condition that the provision made for this purpose in the sanctioned budget of the Municipality is not exceeded.	Do. ...	G,O. No. 580 M., dated 7th April 1910.
32	Power to sanction all appointments of masters to Municipal colleges and secondary schools on a maximum pay of less than Rs. 100 per mensem.	Inspector of Schools of the Circle.	G.O. No. 55 M., dated 12th January 1915.
32-A	Power to sanction all appointments of masters to Municipal elementary schools on a maximum pay of less than Rs. 50 per mensem.	Assistant Inspector of the Division.	Do.
32-B	Power to sanction all appointments carrying a maximum salary of Rs. 50 and upwards relating to sanitary special water-works or drainage service, respectively.	Sanitary Commissioner and Sanitary Engineer.	Do.
33	Power to sanction conveyance allowance other than bicycle allowance to municipal servants to non-official Chairmen and to Vice-Chairmen in certain cases.	Collector ...	G.Os. Nos. 115 M., dated 20th January 1914, and 6 M., dated 3rd January 1916.
34	Power to sanction the payment of charges on account of the supply of warm clothing and uniform.	Do. ...	G.O No. 115 M., dated 20th January 1914.
35	Transfer by sale, mortgage or exchange, of immovable property vesting in or belonging to a municipal council when the value of the property is Rs. 250 or less.	Council ...	G.O. No. 701 M., dated 3rd April 1914.

Statement showing the powers delegated to Collectors and others in regard to municipal matters—cont.

Serial number.	Nature of the powers delegated.	To whom delegated.	Number and date of Government Order in which such delegation was made.
36	Power to sanction charge allowances to a municipal servant appointed to be in charge of the current duties of an office in addition to his own.	Council ...	G.O. No. 221 M., dated 5th February 1914.
37	Power to incur on their own authority expenditure not exceeding Rs. 100 on any object other than establishment.	Do. ...	G.O. No. 1227 M., dated 24th June 1914.
38	Power to exercise the powers of a Local Government under article 78-A of the Civil Service Regulations in regard to the pay of permanent municipal servants deputed to temporary posts.	Do. ..	G.O. No. 1111 M., dated 6th June 1914.
39	Power to sanction the purchase of school prizes in elementary schools for girls up to a maximum of Rs. 2 per form or standard in each school annually.	Do. ...	G.O. No. 717 L., dated 14th April 1914.
40	Power to revise existing establishments in municipalities other than hill stations within the maximum scales laid down in article 16-A of the Municipal Account Code, where the cost has not been provided in the budget but can be met either by re-appropriation from other heads of expenditure or by allotment from the closing balance under general funds without reducing it to below 5 per cent of the ordinary receipts.	Collector	G.O. No. 1916 M., dated 2nd December 1915.
41	Power to revise the establishment within the maximum scales laid down in article 16-A of the Municipal Account Code subject to provision being made in the budget and approved by Government.	Council ...	G.O. No. 1592 M., dated 22nd August 1914.

APPENDIX F.

List showing the periods at the end of which the several records in the Offices of the District Municipalities and the offices subordinate thereto may be destroyed.

Accounts and Returns.

Form numbers.	Description of records.	Period of retention.
1	Budget estimate	10 years.
2	Demand, collection and balance statement—current.	10 "
3	Demand, collection and balance statement—arrears.	10 "
4–5	Application for allotment and transfer of funds...	3 "
6	Proposition statement	3 "
7	Service register	Five years after the retirement of all the men whose names are shown in the register.
8	Register of immovable property	Permanent.
9	Stock account of forms	3 years.
10	House-tax assessment list	10 "
11	Register of revision petitions	5 "
12	Out-door officer's monthly revision lists	10 "
13	Account of receipts, etc., of Municipal Funds ...	10 "
14	Profession tax assessment list (half-yearly) ...	3 "
15	Sanitary inspector's monthly report of private scavenging service.	3 "
16	Register of appeals	5 "
17	House or land tax demand register	10 "
18	House or land tax with lighting, water and drainage tax demand register.	10 "
19	Profession and trade tax demand register ...	5 "
20	Demand register for tax on servants	5 "
21	Private scavenging fees demand register ...	5 "
22	Miscellaneous demand register	5 "
23	Arrear demand register without water-tax ...	5 "
23A	Do. with water-tax	5 "
24	Mutation register without water-tax	3 "
24A	Do. with water-tax	3 "
25	Register of revenue-yielding properties	10 "
31 & 31A	Memorandum showing progress of collections in bill books.	5 "
32	Register of bills issued	3 "
34	Distraint warrant	5 "
35	Register of warrants	5 "
36	Notice of seizure of goods and inventory of articles seized.	3 "
37	Register of distrained property	3 "
38	Distraint fee receipt...	3 "
39	Register of writes-off and temporary remissions ..	3 "

Accounts and Returns—cont.

Form numbers.	Description of records.	Period of retention.
40	Register of vacancy remissions	3 years.
41	Half-yearly list of vehicles and animals	3 ,,
42	Application for licenses	3 ,,
43	Licenses for vehicles and animals	3 ,,
44	Registration certificate for carts	3 ,,
45	Notice of demand for tax on vehicles and animals.	3 ,,
46	Counterfoils of warrant and special licenses for tax on vehicles and animals.	3 ,,
47	Register of licenses for vehicles, animals and carts.	3 ,,
48	License for offensive and dangerous trades ...	3 ,,
49	Yearly list of persons carrying on offensive and dangerous trades.	3 ,,
50	Register of miscellaneous licenses	3 ,,
51	Miscellaneous receipts	3 ,,
52	School-fee receipts	3 ,,
53	Monthly demand, collection and balance statement of school fees.	3 ,,
54	Register of subscriptions and donations	3 ,,
55	Do. sales of medicines	3 ,,
56	Vaccination fee receipt	3 ,,
57	Register of miscellaneous sales	3 ,,
58	Traveller's bungalow book	3 ,,
59	Miscellaneous bill register	5 ,,
60	Counterfoils of miscellaneous bill	5 ,,
61	Register of prosecutions	3 ,,
62	Statement of magisterial fines	3 ,,
63	Register of bills for payment	3 ,,
64	Cheques	3 ,,
65	Establishment bill	35 ,,
66	Absentee statement	35 ,,
67	Increment certificate	35 ,,
68	Register of sanctions for recurring charges ...	3 ,,
69	Statement of income-tax recoveries	3 ,,
70	Travelling allowance bill	3 ,,
71	Contingent bill	3 ,,
72	Do. register	3 ,,
73	Postage and receipt stamp account	3 ,,
74	Stock account of stationery	3 ,,
75	Estimate for works ... ... { Original ...	Permanent.
	{ Repairs, etc. ...	3 years.
76	Comparative statement for revised estimate. { Original ...	Permanent.
	{ Repairs ...	3 years.
77	Schedule of rates	When two successive editions are issued, 10 years.
78	Do. for metal supply	When two successive editions are issued, 10 years.
79	Register of estimates and allotments	3 years.
80	Measurement book	5 ,,

Accounts and Returns—cont.

Form numbers.	Description of records.	Period of retention.
81	Contract agreement for works	5 years after completion of works.
82	Contract certificate	5 years.
83	Contractor's ledger	5 years after contractors' claims have been settled.
	Do. bond	3 years.
84	Nominal muster-roll	3 "
85	Imprest account and voucher	3 "
86	Miscellaneous supply bill	3 "
87	Register of works	5 "
88	Road metal statement	5 "
89	Register of tools and plant and office furniture, etc.	5 "
90	Order book	3 "
91	Register of permanent advances	10 "
92	Do. advances recoverable	5 "
93	Do. deposits	5 "
94	Refund voucher	5 "
95	Security register of municipal employees ...	Permanent.
96	Register of investments	Do.
97	Do. loans	Do.
98	Do. sinking fund	Do.
99	Appropriation register of loans, endowment and other funds.	5 years.
100	Challan register for taxes	5 "
101	Do. for miscellaneous revenue collected by bills.	5 "
102	Chitta	Permanent.
103	Challan for payment into municipal office ...	3 years.
104	Do. remittances into the treasury ...	3 "
105	Pass-book	3 "
106	Cash-book	Permanent.
107	Register of miscellaneous receipts	5 years.
108	Transfer entry	3 "
109	Classified abstract of receipts and disbursements.	5 "
110	Petty cash book	5 "
111	Indent for forms	3 "
112	Certificate of heirship	Permanent. Except those returned to subscribers under note 3 to rule 11 of the Provident Fund Rules.
113	Register of subscribers to the Municipal Provident Institution.	As long as any of the subscribers shown in the register is in service or his deposits are unpaid.
115	Abstract of the Provident Fund Institutions ...	3 years.
116	Cash-book of the Provident Fund Institutions ...	5 "

Correspondence, Reference Files, Books, etc., Educational, Medical and Vaccination Records.

Description of records.	Period of retention.
Correspondence, Reference Files, Books, etc.	
Acts and regulations and codes and rules under the Act, etc.	Permanent.
Municipal proceedings	,,
Important administrative orders and papers, such as those relating to establishment of important institutions, to taxation, to revision of establishments and to any subject peculiar to municipalities.	,,
Orders of Government	,,
Gazettes	10 years.
Accountant-General's and Examiner of Local Fund Accounts' circulars and letters.	Permanent.
Municipal town map showing roads, etc.	,,
Papers connected with the retention and destruction of records.	,,
Papers connected with the acquisition of lands or sale of property.	,,
Routine correspondence	3 years.
Letters to Government	Permanent.
Papers connected with experimental works or observations.	,,
Miscellaneous.	
Diaries of sub-inspectors and other out-door servants of the municipality.	3 years.
Application for occupation of municipal lands, etc. ...	Permanent.
Register of encroachments	,,
Acquittance rolls of establishment	35 years.
* Registers, etc., maintained in connection with tolls, market fees, cart-stand fees, slaughter-house fees and the like when managed departmentally.	3 ,,
Sale lists, etc.	3 ,,
Register of papers received	Permanent.
Do. issued	,,
Orders and correspondence regarding production of records, etc.	5 years.
Office copies of reports, etc., sent	20 years.
All correspondence connected with the submission of replies to audit objections.	10 ,,
Applications for permission to sell avenue produce, old materials, etc.	3 ,,
Birth and death registers	Permanent.
Contractor's security bonds	3 years after termination of the period to which they relate.
Records of Municipal Schools.	
Register of letters received	Permanent.
Do. despatched	,,

* In the case of revenue managed departmentally, the counterfoils of tickets should be destroyed at the time of audit.

Correspondence, Reference Files, Books, etc., Educational, Medical and Vaccination Records—cont.

Description of records.	Period of retention.
Records of Municipal Schools—cont.	
Letter book	Permanent.
Catalogue of library books	"
Register of class books, furniture, etc.	"
Acquittance rolls	35 years.
Admission register	Permanent.
File of circulars	"
Attendance register of pupils	5 years.
Do. of masters	3 "
Register of fees and fines	3 "
Contingent register	3 "
Register of drill and gymnastics	3 "
Time-tables and answered papers	1 year.
Mark registers	1 "
Monthly and annual returns	3 years.
Register of library books taken	3 "
Log book	Permanent.
Visitors' book	"
Register of corporal punishment	3 years.
Register of scholarships	5 "
Records maintained in Municipal Hospitals.	
Nominal register of in-patients	3 years.
Acquittance roll	35 "
Visitors' book	Permanent.
Case book	20 years.
Nominal register of out-patients	3 "
Post-mortem register	10 "
Do. certificate book in counterfoil	10 "
Wound certificate book in counterfoil	10 "
Letter book	5 "
Letters and minutes	5 "
Operation register (major and minor)	5 "
Medical certificate book	5 "
Daily registers showing the diseases of in and out-patients.	3 "
Ward prescription book	3 "
Stock book	3 "
Diet registers	3 "
Hospital order book	3 "
Blank book for record of all notes about finance, etc. ...	3 "
Cholera register	3 "
Vaccination Records..	
Diary and inspection report of vaccinators...	3 years.
Monthly, half-yearly and yearly return of vaccination ...	3 "
Counterfoils of vaccination certificates	3 "
Vaccinators' nominal register	5 "
Birth register (extract)	3 "
Counterfoils of vaccination notices	3 "
Do. do. memos.	3 "
Unprotected register	10 "

APPENDIX G.

Rules relating to the Course of Training and Examination of Sanitary Inspectors.

With the view of ensuring that sanitary inspectors in the employ of local boards and municipal councils maintain their efficiency and keep themselves informed of advances in sanitary science, these subordinates will be afforded additional teaching in the shape of a course of lectures and demonstrations in the Medical College. This additional course of training and examination will be regulated by the following rules :—

1. The examination shall be compulsory at the end of every five years' service of each sanitary inspector and every such sanitary inspector shall attend the prescribed course and go up for the examination at the end of the course.

2. The course will extend over a period of eight weeks and will be held during the summer vacation of the Medical College. The exact date will be notified in the *Fort St. George Gazette.* Assistant sanitary inspectors are not eligible for admission.

3. The course will consist of two parts :

(i) Sanitary engineering, pure and simple, and

(ii) Higher sanitation of a practical nature.

The syllabus in these subjects will be identical with that for the special course for assistant surgeons qualifying for the posts of sanitary assistants to district medical and sanitary officers.

4. The qualifying examination at the end of the course which will be conducted by means of printed papers, will consist of a written paper of three hours and a *vivâ voce* examination in hygiene and public health, and a written paper and a practical examination in minor sanitary engineering. The marks and the minimum required for a pass will be as follows :—

—	Theoretical.		*Vivâ voce* or practical.	
	Maximum.	Minimum.	Maximum.	Minimum.
Hygiene and public health.	200	80	100	40
Minor sanitary engineering.	200	80	100	40
	Total aggregate minimum 270 marks.			

5. The successful candidates will be arranged in order of merit and will be given certificates. Candidates failing in one examination will be required to attend a further course of lectures and appear again for the examination.

6. To enable Sanitary Inspectors to undergo their training and pass the examination, they may be placed on deputation on full pay for a period of not more than ten weeks, their places being filled, if necessary, by the appointment of qualified Sanitary Inspectors. They may be paid travelling allowance at the

rates admissible under the Civil Service Regulations to and from Madras and for all journeys made in connection with their training beyond 5 miles from the place of training, provided that the travelling allowance bills are countersigned by the officer conducting the training, the bills being subsequently checked at the periodical audit of the accounts. They may also draw the usual conveyance, horse or bicycle allowance sanctioned to them, provided that they actually maintain such means of conveyance at their own cost during the period of their training. The additional expenditure thus involved may be borne by the local body concerned. Sanitary Inspectors who, owing to failure, have to attend the course and appear for the examination a second time will do so at their own expense and on leave without allowances, if they are not eligible for any other kind of leave, and should they again fail, any increment in their pay to which they may thereafter become entitled shall be stopped. Sanitary Inspectors failing at an examination shall be required to undergo training and appear again for examination only in the subject or subjects in which they have failed at an earlier examination. Sanitary Inspectors who fail to pass the examination three times in succession shall be specially reported to the Sanitary Commissioner for Madras by the local body concerned in order that he may decide as to their fitness to continue in their posts. The decision of this officer will be final.

Note 1.—The exact period of deputation in each case should be determined by the local body concerned in consultation with the Principal of the Madras Medical College.

Note 2.—Such period of deputation will count as service qualifying for increments of pay and leave.

7. Sanitary inspectors who are more than forty years of age may apply to the Sanitary Commissioner for exemption from the examination, but in this case no certificate will be given.

8. The fee of Rs. 15 payable for the course shall be paid by the local bodies by whom the sanitary inspectors are employed. But sanitary inspectors who have to undergo further training after failure must themselves pay the fee for the second or third year's course as the case may be.

9. Qualified Sanitary Inspectors of five years' standing and upwards who are not in the service of any local body will be permitted to attend the course at their own expense.

10. The course is optional for those sanitary inspectors who are employed as deputy inspectors of vaccination. Such of them as elect to undergo it should attend it at their own expense.

SYLLABUS.

Hygiene and Public Health and Minor Sanitary Engineering.
(Special course in Hygiene.)

Water—
- Uses of water.
- Amounts necessary.

Sources—
- Wells, springs, river, tanks, sub-soil.
- Distribution of water, action in pipes, etc.
- Impurities in water, chemical, bacteriological.
- Interpretation of bacteriological analyses.
- Diseases carried by water.
- Purification of water.
- Protection of water for towns, villages, festivals, camps.
- Dangers in irrigation water, shallow wells, tanks.

Air—
Composition of air.
Changes due to ventilation.
Impurities; dust, vapours of metals, gases, sewer air, etc.
Principles of ventilation.
Outlines of meteorology, its bearing on diseases.

Foods—
Principles of diet.
Inspection of meat, signs of disease in carcasses and in living animals.
Inspection of and testing milk, rice, fish, ghee, attar, flour, mineral water; simple adulterants.
Results of eating bad and infected food, ptomaine poisoning, copper poisoning.
Cooking and preparation of food.
Diseases spread by milk, oysters, shell-fish, meat, etc.
Alcoholic beverages, uses, abuses, adulteration.

Hygienic living—
Health, sleep, work, exercise, clothing, cleanliness, food, housing as applied to the individual.
Necessity for same in community.
Effects of overcrowding and general insanitary surroundings.
Hygiene of schools.

Soils—
Building sites, village sites—those to choose and those to avoid.
Town planning, village planning, house planning.
Making extensions to towns and villages; mistakes to avoid.
Relation of irrigated land to habitations and towns.
Surface drainage.
Sub-soil drainage.
Micro-organisms in soil, effect on health; location of manure heaps, trenching grounds; soil in relation to disease, rheumatism, etc.

Buildings—
House drains, cesspits, etc.
Removal of sewage and its ultimate disposal.
Removal of rubbish and its ultimate disposal.
Trenching grounds, septic tanks and their managements.
Organization of scavengers and sweepers.
Private latrines and their conservancy.
Duties of sanitary supervisor and best method of organizing work in large city.

Infectious and preventible disease—
Plague and plague arrangements.
Cholera and camps, etc.
Small-pox and vaccination.
Diptheria, enteric, dysentery, tuberculosis.
Malaria.
Beri-beri, filaria.
Anchylastoma and intestinal parasite.
Hydrophobia.

Disinfection—
Houses, cloths, persons, use of chemical and mechanical disinfectant.
Sanitation in rural areas.
Sanitary law and Government orders in India in relation to district work.

Demonstration in—
- Water-works—simple chemical methods of water analysis.
- Septic tanks.
- Trenching grounds.
- Sewers and their cleaning.
- Sewage farms.
- Bacteriological methods.

The above syllabus is for one lecture a day.

The demonstrations and teaching of a simple nature in bacteriology and chemistry will take place after the lecture.

Minor Sanitary Engineering.

(*Special course of eight weeks at the Medical College, Madras.*)

Drawing.—Use of drawing instruments, scales and accessories; making dimensioned sketches from actual objects and models; preparation of simple drawings from sketches and specifications; reading of plans and sections, including plotted sections of levels and gradients.

Estimating.—Mensuration of simple surfaces and solids; calculation of gradients; quantity surveying, estimating and drawing out detail specification for minor and temporary works.

Building.—Sites and materials; construction of ordinary and special buildings, both permanent and temporary; their details from study of plans; practical study by visits to works under construction.

Water-supply.—The various schemes; general principles governing their design; data for preliminary proposals; construction of wells, tanks, tube wells and borings; calculation of capacities; determination of yield from springs and discharge from channels and small streams; various methods of lifting water with details of appliance used; construction of small cisterns; and tanks for storage of water, pipes and fittings.

Drainage.—Description and comparison of the various systems; general principles governing their design; data for preliminary proposals; drainage materials and their use; proper construction of drains; testing and maintenance of drains.

APPENDIX H.

Rules for grant of Certificates of Competency for Water-Works Fitters.

I.—Board of Examiners.

1. The Board of Examiners shall consist of the Sanitary Engineer, who will be the President, the Senior Inspector of Steam-boilers and Prime-movers and the Superintendent of the Public Works Workshops, Madras.

2. The Examiners as nominated above shall receive such fees as Government may, from time to time, approve.

3. The President of the Board of Examiners shall endorse on the printed application of each candidate the result of his examination for a certificate of competency and shall send to the Sanitary Engineer the application so endorsed.

II.—Examinations.

4. Examinations shall be held in the City of Madras twice a year and at intervals of not more than six months. The first examination shall be held six months after the date of publication of these rules and the date of examination shall be notified in the *Fort St. George Gazette.*

5. Every examination shall be attended by one or more clerks from the office of the Sanitary Engineer to Government or the Senior Inspector of Steam-boilers and Prime-movers who shall do such clerical work as may be necessary and shall interpret when required to do so by the Board of Examiners.

III.—Admission of candidates to the examination.

A.—General.

6. A candidate for examination for a certificate shall pay a fee of Rs. 3.

7. A candidate who appears for examination and fails will in no case be entitled to a return of any portion of the fee paid by him; but the fee paid by a candidate, who is not admitted to the examination, will be returned to him in full on application, provided that, in the event of a candidate being unavoidably absent from any examination for which he has paid a fee, it shall be in the discretion of the President of the Board of Examiners to allow him to appear at any examination held within one year of the first examination without a second payment of fee.

8. Any candidate who appears for the first time and fails to pass the examination may appear to the next subsequent examination without payment of a further fee subject to the provisions of rule 18. For every further examination at which he may be permitted to appear he shall be charged half the fee prescribed in rule 6.

9. Every applicant for examination shall make an application in the form shown in Appendix A. He shall duly fill in all the parts of the said form which are to be filled in by a candidate and shall sign the same in the presence of his employer, or a municipal tax-payer paying taxes to the amount of not less than Rs. 50 *per annum*, who shall append his signature in token of attestation. The applicant shall then lodge his application at the office of the Sanitary Engineer not later than thirty days before the date fixed for the examination, together with—

(*a*) all testimonials of good character, sobriety, experience and ability together with copies of the same;

(*b*) any other papers required by these rules or the printed form of application;

(*c*) a receipt from a Government treasury for the mufassal and the Bank of Madras for Madras for the amount of the fee prescribed in rule 6 or in rule 8 as the case may be; and

(*d*) a letter declaring in what language he desires to be examined.

10. (1) The Board of Examiners appointed are empowered to refuse the issue of a certificate to any candidate for a certificate of competency who (*a*) has passed the age of 55 years or (*b*) suffers from deformity or the loss of a limb, when, in the opinion of a majority of the Board, the deformity or the loss of that limb is likely to render the candidate permanently unfit to carry out the duties of a fitter.

(2) The Board of Examiners are further empowered to send before the District Surgeon in Madras any candidate for a certificate who by reason of short sight, deafness, or general ill-health appears to them unlikely to be capable of properly performing the duties of a fitter.

(3) Where the medical opinion thus obtained shows that any candidate is incapacitated for service as a fitter by any or all of the above mentioned causes, the Board of Examiners shall have power to refuse to issue a certificate of competency to such candidate.

B.—Testimonials.

11. No applicant shall be admitted to the examination whose testimonials as to sobriety, conduct, experience and ability do not relate to a period of six months or more of the twelve months immediately preceding the date of application and are not, in the opinion of the Sanitary Engineer, trustworthy and satisfactory.

Provided that an applicant whose testimonials have been accepted as satisfactory under this rule at one examination, but who has for other reasons failed to pass, may, at the discretion of the Sanitary Engineer, be permitted to appear on the same testimonials at the next succeeding examination.

12. If the Sanitary Engineer has reason to doubt the truth of any facts stated in any application or testimonials, he shall make any enquiries as he may think fit and may report the result, if necessary, to the President of the Board of Examiners.

13. The application and copies of the testimonials referred to in rule 9 shall, before the date of examination, be forwarded by the Sanitary Engineer to the President of the Board of Examiners with any report necessary under rule 14. The original testimonials shall be filed in the office of the Sanitary Engineer to Government and shall, after the close of each examination, be returned under registered cover to the candidate who presented them, should he apply for their return.

C.—Training of candidates.

14. No candidate for a certificate shall be admitted to the examination unless he proves to the satisfaction of the Sanitary Engineer that, previous to his application, he has served an apprenticeship for not less than five years in a recognized engineering workshop or workshops.

D.—Subjects of examination for certificates.

15. To be entitled to a certificate of competency, a candidate must satisfy the examiners that—

(*a*) he fully understands the use of the plumb-line, straight edge, spirit level, face plate and the alignment of machinery and the laying and jointing of any kind of pipe;

(*b*) he is able to name the various parts used in the construction of engines, pumps and boilers together with their several fittings and mountings, also the materials from which they are made;

(*c*) he must know the use of air, sluice, stop, reflux and reducing valves;

(*d*) he must show how a temporary or permanent repair can be effected in case of derangement of a part of the machinery or boilers, or of a total breakdown thereof or the bursting of steam and water pipes or their separate valves;

(*e*) he must prove by the actual use of tools his ability to make, renew or repair any part of the machinery; screw, cut, lay, level, bend and joint any kind of pipes with lead or cement; set, face, or grind in valves; bed, line or reset brasses.

E.—Mode of examination.

16. Every examination shall be of such a nature as to test the practical knowledge of the candidate and to ascertain his competency to do fitter's work.

17. The examination will be conducted *viva voce* and will be held in a suitable place where the candidate's knowledge can be practically tested.

18. When a candidate for a certificate fails to satisfy the Board of Examiners as required by these rules, the Board shall fix a period after the expiry of which he may again appear for examination and shall inform him thereof; and the candidate shall not be at liberty to appear again for the examination until after the expiry of the period so fixed.

F.—Rules for the examination room.

19. A candidate discovered (*a*) to have taken into the examination room any book, paper, document or memoranda of any description or (*b*) copying from or affording, giving or receiving any assistance or information to and from or communicating in any way with another candidate during the time of examination, shall be regarded as having failed in his examination and will be turned back for six months; and no part of the fee he may have paid for examination will be returned to him.

20. If a candidate leaves the room before answering any question which has been given to him, he cannot afterwards be permitted to answer it, but the examiner may substitute another question.

IV.—POSTPONEMENT OF GRANT OF CERTIFICATES IN CERTAIN CASES.

21. (1) If after a candidate has passed his examination, it is discovered that his services are insufficient to entitle him to a certificate for which he has passed, such certificate will not be granted to him; but if the Sanitary Engineer is satisfied that the error in the calculation of his services did not occur through any fault or wilful misrepresentation on the candidate's part, the President of the Board of Examiners may direct the certificate to be issued or may allow the candidate to appear for re-examination without payment of further fee, when he has performed the deficient service.

(2) In such a case, when the applicant has by further service made up the time in which he was found to be deficient, he may be required, before he can receive the certificate, to be re-examined in all the subjects.

V.—FORMS OF CERTIFICATES.

22. Certificates shall be in the forms given in Appendix B, or to the like effect.

23. Application for a duplicate certificate granted under these rules should be in writing and should, together with a declaration of the loss of the original certificate and with such documents as the applicant may produce in proof of the loss, be submitted to the Sanitary Engineer who shall grant the duplicate of the certificate applied for, only after having fully satisfied himself that the loss of the original actually occurred.

24. A duplicate of every certificate granted under these rules shall be recorded in the office of the Sanitary Engineer to Government, Madras.

25. A fee of Re. 1 shall be charged for duplicates of certificates applied for and granted under rule 23.

VI.—Misconduct of holders of certificates.

26. If, on enquiry, any person holding a certificate granted under the above rules is found guilty of drunkenness, of negligence when on duty, the Sanitary Engineer shall report the same to Government, and the certificate shall be altogether cancelled, or cancelled for such period as Government may, by Gazette notification, determine.

Appendix A.

Application for a certificate of competency.

(a) Name, etc., of applicant.			Date of birth.			Where born.	
Name in full.	Surname.	Permanent address, stating town, street and number of house and name of person (if any) with whom residing.	Day.	Month.	Year.	Town.	Country.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

(b) Particulars of all certificates (if any) and by whom issued.							(c) Certificate.	(d) If applicant failed in a previous examination for the certificate now required, he must here state when.			
Number.	Competency and service.	Where and by whom issued.	Date of issue.	If at any time suspended or cancelled.	Date.	Cause.	Address to which it is to be sent.	Day.	Month.	Year.	Subject in which he failed.
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)

(e) Declaration to be made by applicant.

I do hereby declare that the particulars contained in divisions (*a*), (*b*), (*c*), (*d*) and (*f*) of this form are correct and true to the best of my knowledge and belief; and that the papers enumerated in division (*f*) and sent with this form are true and genuine documents given and signed by the persons whose names appear on them. I further declare that the statement (*f*) contains a true and correct account of the whole of my services without exception.

And I make this declaration conscientiously believing the same to be true.

Dated at this day of 191 .

Signed in the presence of

Signature of applicant.
Present address.

(Take notice.) Any person who makes, procures to be made, or assists in making any false representation for the purpose of obtaining for himself or any other person a certificate of competency will be criminally prosecuted.

(f) List of testimonials and statement of service.

(The testimonials to be numbered consecutively according to the number given in column below).

Number of testimonials, if any.	Where employed.	Educational attainments.	Style of factory.	Service of applicant.						Remarks.	Initials of verifier.
				Capacity.	Date of commencement.	Date of termination.	Time employed in this service.				
							Years.	Months.	Days.		
(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total service ...											
Time served for which certificates are now produced ...											
Time served for which no certificates are produced ...											

APPENDIX B.

FORM OF CERTIFICATE OF COMPETENCY.

BY ORDER OF HIS EXCELLENCY THE GOVERNOR OF MADRAS IN COUNCIL.

Certificate of Competency for Water-Works Fitters.

Granted under G.O. No. 1438 M., dated 6th August 1912.

No.__________of 191 .

______________________________, aged about______years, at present residing at______________, having satisfied the Board of Examiners appointed by Government of his competency as a water-works fitter, is granted Water-Works Fitter's Certificate of______________Class.

Dated at Madras, the______________day of__________________191 .

____

President of the Board of Examiners.

Height without shoes______feet______inches
Approximate date of birth______________________________
Marks____
____

Left thumb impression.

Signature

Duplicate of this certificate has been recorded in the Office of the Sanitary Engineer this____________day of__________________191 .

____

Sanitary Engineer to Government.

APPENDIX I.

(Article 70, Note 5.)

Schedule of Taxes and Fees payable by Railway Administration to Municipalities in this Presidency.

Name of the railway.	Municipalities to which taxes are payable.	Nature of taxes and fees.
Bengal-Nagpur Railway.	Berhampur ...	House-tax and water and drainage taxes.
Do.	Vizianagram ...	House, water, drainage and profession taxes.
Do.	Pārlakimedi ...	House and land taxes.
Madras and Southern Mahratta Railway.	Anakāpalle ...	Do.
Do.	Adōni	House and water taxes.
Do.	Bezwada	House, land and water taxes.
Do.	Cocanada ...	Do. do.
Do.	Cuddapah ...	Do. do.
Do.	Ellore	House, land, water and drainage taxes.
Do.	Nellore	House and water taxes.
Do.	Rajahmundry ...	House, land, water and drainage taxes.
Do.	Vaniyambadi ...	House-tax.
Do.	Vizagapatam ..	House, land and water taxes.
Do.	Tenali	House and land taxes.
Do.	Ongole	House and water taxes.
Do.	Anantapur ...	House and land taxes.
Do.	Bellary	House-tax.
Do.	Hospet	Do.
Do.	Guntūr	House, land and water taxes.
Do.	Narasaraopet ...	House, land, water and drainage taxes.
Do.	Masulipatam ...	House, water and drainage taxes.
Do.	Nandyal	House-tax.
Do.	Tirupati	House and water taxes.
His Highness the Nizam's Guaranteed State Railways.	Bezwada	House, water and drainage taxes.
South Indian Railway.	Chingleput ...	House, land, water and drainage taxes and cart-stand license fees.
Do.	Conjeeveram ...	House, water and drainage taxes and cart-stand license fees.
Do.	Tiruvannāmalai.	House-tax and cart-stand license fees.
Do.	Vellore	House, water and drainage taxes.
Do.	Cuddalore ...	House-tax.
Do.	Chidambaram ...	House-tax and cart-stand license fees.
Do.	Māyavaram ...	House and land taxes and cart-stand license fees.
Do.	Kumbakōnam ...	House, water, drainage and land taxes, scavenging and cart-stand license fees.

Schedule of Taxes and Fees payable by Railway Administration to Municipalities in this Presidency—cont.

Name of the railway.	Municipalities to which taxes are payable.	Nature of taxes and fees.
South Indian Railway.	Tanjore	House, water, drainage and land taxes and cart-stand license fees.
Do.	Tiruvālūr ...	House and land taxes.
Do.	Negapatam ...	House, land, water, drainage and cart-taxes numbering and refreshment room license fees.
Do.	Trichinopoly ...	House, land, water, drainage and cart-taxes; scavenging and cart-stand license fees.
Do.	Karūr	House and land taxes; scavenging and cart-stand license fees.
Do.	Erode	House, land, water and drainage taxes and scavenging fees.
Do.	Dindigul... ...	House, land, water and drainage taxes.
Do.	Madura	House, water, drainage and land taxes and cart-stand and refreshment room and workshop license fees.
Do.	Tuticorin ...	House, land, water and drainage taxes.
Do.	Tinnevelly ...	House and land taxes.
Do.	Tiruppattūr ...	House-tax.
Do.	Coimbatore ...	Do.
Do.	Coonoor	House, water, drainage and land taxes and scavenging fees.
Do.	Ootacamund ...	House, water, drainage and land taxes and scavenging fees.
Do.	Palghat	House-tax.
Do.	Calicut	House and land taxes and cart-stand license fees.
Do.	Tellicherry ...	House, water, drainage and land taxes and cart-stand license fees.
Do.	Cannanore ...	House and land taxes and scavenging fees.
Do.	Mangalore ...	House and land taxes.

(Government of India Notifications Nos. 219, 230, and 235, dated 24th August 1911; No. 231, dated 24th August 1911; No. 264, dated 11th October 1911; Nos. 92, 93, 95, 96 and 97, dated 21st June 1912; No. 125, dated 24th April 1913; Nos. 265-F, 279-F, dated 4th April 1916, 268-F/16, dated 8th June 1916; 233-F, dated 8th June 1916; and 164-F/16, dated 8th June 1916.)

APPENDIX J.

Rules Regulating the Constitution and Functions of the Sanitary Board.

1. The Sanitary Board shall consist of three members, namely:—
   (1) The Chief Engineer, Public Works Department.
   (2) The Surgeon-General.
   (3) The Secretary to Government in the Local and Municipal Department.

2. The Chief Engineer, Public Works Department, shall be President of the Board, and Deputy Chief Engineer, Public Works Department, shall be its Secretary.

3. Subjects submitted for the consideration of the Sanitary Board shall be considered either in meeting or by circulation of the correspondence.

4. The President may call a meeting of the Board whenever he considers it desirable, and shall do so on the request of either of the other members.

5. The proceedings of the Board shall be in the form of resolutions. Resolutions of the Board shall, prior to issue, be circulated to all members, but the President may, in cases of urgency, direct the Secretary to issue a resolution prior to such full circulation, the papers being fully circulated as soon after as possible.

6. In the event of a difference of opinion among the members of the Board, the decision of the majority shall prevail. But any member may record a minute of dissent and may require that the same shall be submitted, with a copy of the resolution to which it relates, for the orders of Government, and the President shall forthwith submit the same with such remarks as he may have to offer.

7. All resolutions of the Board shall be signed by the Secretary.

8. The President may, through the Secretary, call for such information from local bodies and Government officers as may be necessary in order to elucidate matters which have to be laid before the Board. All such references shall be made in letter form, and not by proceedings.

9. All communications to the Sanitary Board, except those made by Government, shall be addressed to the Secretary. The Government will address the Board direct.

10. All plans and estimates for any Municipal sanitary work shall, if the amount of the estimate exceeds Rs. 500 but does not exceed Rs. 2,500, be submitted by the Municipal Council for the sanction of the Sanitary Engineer. All plans and estimates for any Local Fund sanitary work, except those which follow an approved type design, shall, if the amount of the estimate exceeds Rs. 1,000 but does not exceed Rs. 2,500, be submitted by the Local Board for the sanction of the Sanitary Engineer.

Explanation.—(i) The limits laid down in this rule do not include the cost of site.

(ii) The term "Sanitary Work" includes (1) hospitals, dispensaries, markets, slaughter-houses, latrines, incinerators, urinals and cesspools; (2) works connected with water-supply; (3) works relating to drainage.

(iii) The above rule does not apply to repairs which do not involve any important structural alterations or to works included in famine programmes.

11. Whenever it is proposed by any Local Board or Municipal Council to make any considerable improvements in existing village-sites, or to lay out new

sites, or whenever it is proposed to grant house-sites, near railway stations, such proposals shall first be submitted to the Sanitary Commmissioner for approval.

12. Standard plans for sanitary works included in class 1 of explanation (ii) to rule 10 shall be issued by the Sanitary Board and distributed, with detailed estimates, to Presidents of District Boards and Chairmen of Municipal Councils for guidance. These plans and esimates will be prepared by the Sanitary Engineer and forwarded by him to the Sanitary Commissioner, who will then submit them to the Sanitary Board for approval.

13. When any sanitary work falling under rule 10 is contemplated by any Local Board or Municipal Council, it shall apply to the Sanitary Board for advice as to the standard plan most suitable for the purpose and the Sanitary Board shall advise accordingly.

14. (1) All plans and estimates for works of a sanitary nature, costing Rs 10,000 or less shall be prepared by local bodies in consultation, in all matters of importance, with the District Medical and Sanitary Officer.

(2) In the case of District and Taluk Boards, they shall be signed or countersigned by the District Board Engineer in token of their accuracy in all respects.

(3) In the case of Municipalities possessing an Engineer officer, they shall be prepared and signed by that officer.

(4) In the case of Municipalities which do not possess an Engineer officer, they shall be sent for scrutiny and countersignature either to the District Board Engineer or to the Executive Engineer of the Public Works Department division, the Municipality paying the prescribed fee.

(5) Plans and estimates for all schemes other than hospitals costing upwards of Rs. 10,000 shall be prepared by the Sanitary Engineer. Plans and estimates for large hospitals shall, if the Local Boards desire, be prepared by the Consulting Architect to Government.

Note.—Nothing in this rule shall prevent local bodies from preparing estimates on standard plans to any amount. They may also prepare plans and estimates exceeding Rs. 10,000 if the component parts are of similar design, *e.g.*, a market with three similar sheds costing, say, Rs. 3,400 each.

14-A. Before local bodies take into consideration works of a sanitary nature the execution of which might possibly affect the interests of Government irrigation, they should consult the Superintending Engineer of the circle concerned. When outside sanction is requisite, a copy of the remarks of the Superintending Engineer should accompany the plans and estimates on their submission to the Sanitary Engineer.

The Sanitary Engineer should adopt a similar course in the case of works for which he himself prepares the estimates.

15. Plans and estimates for works costing over Rs. 2,500, but not over Rs. 10,000, shall, after approval by the Local Board or Municipal Council concerned, be sent to the Sanitary Commissioner who will note his opinion thereon with sole reference to the sanitary points involved and forward them to the Sanitary Engineer. If the Sanitary Commissioner and the Sanitary Engineer agree as to these points, the Sanitary Engineer will accord professional sanction to the estimates. In case of disagreement between the Sanitary Commissioner and the Sanitary Engineer as to any such point, the latter shall make a reference to the Sanitary Board who will deal with the matter under rule 16.

16. Plans and estimates for all schemes other than hospitals costing over Rs. 10,000 shall be sent to the Sanitary Commissioner who will note his opinion thereon on the sanitary aspects only and forward them to the Sanitary Board (*a*) through the Sanitary Engineer if they have been prepared by Local Boards or (*b*) direct if they have been prepared by the Sanitary Engineer provided that in the latter case he may, if he considers it necessary in any particular

case, return them to the Sanitary Engineer for further scrutiny or revision. In that event the Sanitary Engineer will scrutinize the plans and estimates, complete them in the form finally decided upon and forward them to the Sanitary Board. If the Sanitary Board approves of the estimate and if the amount does not exceed Rs. 20,000, the Board shall return it to the Sanitary Engineer for professional sanction. If the Sanitary Board does not approve of the estimate, it may either cause it to be revised by the Sanitary Engineer or may return it for revision to the local body concerned. If the amount of the estimate as finally approved by the Sanitary Board exceeds Rs. 20,000, the plans and estimates shall be submitted to Government for sanction through the Chief Engineer.

17. The Sanitary Engineer will have the powers of a Superintending Engineer and will under paragraph 293 (*a*) of the Public Works Code, be empowered to accord professional sanction to estimates up to Rs. 20,000.

18. If a Local Board or a Municipal Council or other authority objects for financial or other reasons to adopt a design or an estimate prescribed by the Sanitary Board, it shall apply to Government for orders.

19. The President of any Local Board or Municipal Chairman may, at any time, address the Sanitary Engineer or Sanitary Commissioner regarding any advice required in connection with any sanitary work.

20. It is the duty of the Sanitary Commissioner from time to time to bring to the notice of Government or of the Sanitary Board cases where the need of water-supply or drainage schemes is specially indicated. Such needs may also be brought to the notice of Government from other sources. Where such needs are recognised by the Government of the Sanitary Board, orders will be passed to include them in a Register of Schemes in regard to which preliminary reports are to be submitted to the Sanitary Board under this rule. This register, copies of which will be maintained by the Sanitary Commissioner and by the Sanitary Engineer, will record a field of work for preliminary enquiry, and will enable the Government to pass special directions, if need be, in regard to the order of urgency in which this preliminary work is to be dealt with. Orders to include a scheme in the register will imply that the Sanitary Engineer is to draw up, in consultation with the Sanitary Commissioner and the local authorities, a preliminary report for a feasible scheme or for alternative schemes giving the general outlines of each. In the case of water-supply schemes information should be furnished as to the source and quality and probable quantity of supply and the method of distribution. In the case of drainage schemes, information should be furnished as to the general features, such as the extent to which pumping will be necessary, or any special system of disposal of sewage by sewage farm or otherwise. In every case, the approximate cost should be stated. Too much detail should be guarded against and only such items of information supplied as will enable the authorities to decide whether the scheme is such as will warrant the preparation of detailed plans and estimates. The reports will be submitted by the Sanitary Engineer through the Sanitary Commissioner and signed by both officers. If on any point there is a divergence of opinion between these officers, a free expression of the opinion of each should be submitted for orders of the Sanitary Board with the report. The orders passed by Government on these preliminary reports will be recorded in the Register so that the schemes, if approved, may be brought to the Sanitary Engineer's annual programmes of work for detailed investigation and estimates in due course. Detailed plans and estimates for schemes of water-supply and drainage estimated to cost over Rs. 10,000 will never be drawn up without the specific orders of Government.

21. The Sanitary Engineer will, in concert with the Sanitary Commissioner, draw up and submit to the Sanitary Board, so as to be received not later than the 28th February annually, a statement of the larger sanitary works with which

he proposes to deal in the following official year. This list shall, after approval by the Board, be submitted for the orders of Government.

22. Every Local Board or Municipal Council, which has, during any calendar year submitted any estimate to the Sanitary Board and received the Sanitary Board's order thereon, shall submit to the Sanitary Board not later than the 31st January of the year following a statement showing the subject and amount of the estimate, the number and date of the Sanitary Board's resolution passing orders thereon, the present position of the work whether executed, under execution or otherwise, and information as to the cause of delay if the execution of the work has not been completed.

23. The Sanitary Commissioner and Sanitary Engineer shall each prepare an annual report of the work of his department during the preceding calendar year and shall submit it to the Sanitary Board so as to be received by it not later than the 1st April annually. The Sanitary Board shall submit these reports, together with its own, to Government so as to be received by the 15th May in each year.

24. The Sanitary Commissioner and the Sanitary Engineer may address Government on matters unconnected with the Sanitary Board's work as laid down above in their respective capacities as heretofore, and may communicate direct with Government or local bodies in regard to—

(1) Matters of routine.

(2) The status, discipline and promotion of, and the conduct of their duties by, their own subordinates.

(3) In the case of the Sanitary Commissioner, the sanitary state of works, inspection notes, arrangements for improved sanitation, etc.

(4) In the case of the Sanitary Engineer, the execution of works not being or to be carried out by the Department of Public Works and arrangements with Local Boards and Municipal Councils in reference thereto or the after maintenance of such works.

(5) Reports required by Government.

(G.O. No. 1500 L., dated 27th August 1914.)

K. CHIDAMB... SHI...

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MUNL. FORM NO. 1.

Budget Estimate of $\frac{\textit{Revenue and Receipts}}{\textit{Expenditure}}$ *of the Municipal fund of the Town of* ____________ *during the official year* 1901–1902.

(See article 1.) (To be printed on half foolscap breadthwise.)

Head of account.	Budget Estimate, 1901–1902.		Revised Estimate for 1900–1901.	Budget Estimate for 1900–1901 excluding subsequent allotments.	Actuals of 1899–1900 (audited figures).
	Details of minor heads.	Totals of major heads.			
(1)	(2)	(3)	(4)	(5)	(6)
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.

Note.—The above form should also be adopted for statements I and II accompanying the annual administration report. Columns 2 and 3 should show the Actuals of the year to which the report relates, columns 4 and 5 the Budget Estimate including subsequent allotments and the Revised Estimate respectively for the same year, and column 6 the Actuals of the previous year. All the columns in the above form should be printed on the left hand page the whole of the right hand page being left blank for recording explanations of important variations between the Revised Estimates for the current year and the Budget Estimate of the ensuing year.

MUNL. FORM NO. 2.

STATEMENT IV-A.

Demand, Collection and Balance Statement for the year 191 –191 . (*Current*).

(Article 1.) (To be printed on half foolscap lengthwise.)

[*Note.*—When the figures in column 5 are increased owing to the inclusion of penal interest, a note should be made thus "(*a*) Includes penal interest of Rs. ."]

Particulars. (1)	Demand as originallv assessed by the Chairman. (2)	Abatements sanctioned by the Council. (3)	Demand as finally settled (column 2 *minus* column 3). (4)	Collected. (5)	Remitted on account of vacant houses, etc. (6)	Written off as irrecoverable. (7)	Balance (column 4 *minus* columns 5, 6 and 7). (8)	Number of bills outstanding. (9)	Remarks. (10)
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		
1. Tax on arts, etc. ...									
2. Tax on buildings ..									
3. Tax on lands									
4. Lighting tax on buildings									
5. Lighting tax on lands ...									
6. Water and drainage tax on buildings									
7. Water and drainage tax on lands									
8. Tax on private, menial and on domestic servants									
9. Tolls (gross receipts) .									
Penal interest									
10. Market rents									
Penal interest									
11. Slaughter-house fees ...									
Penal interest									
12. Rent of cart stands ..									
Penal interest ...									
13. Private scavenging and cesspool fees									

MUNL. FORM NO. 2—*cont.*

STATEMENT IV-A—*cont.*

Demand, Collection and Balance Statement for the year 191 -191 . (*Current*)—cont.

(Article 1.) (To be printed on half foolscap, lengthwise.)

[*Note.*—When the figures in column 5 are increased owing to the inclusion of penal interest, a note should be made thus " (*a*) Includes penal interest of Rs. ".]

Particulars.	Demand as originally assessed by the Chairman.	Abatements sanctioned by the Council.	Demand as finally settled (column 2 *minus* column 3).	Collected.	Remitted on account of vacant houses, etc.	Written off as irrecoverable.	Balance (column 4 *minus* columns 5, 6 and 7).	Number of bills outstanding.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	RS. A. P.	RS. A. P.	RS. A. P	RS. A. P.	RS. A P.	RS. A. P.	RS. A. P.		
14. Tax on vehicles with springs, etc.									
15. Tax on animals...									
16. Tax on carts, etc. ...									
17. Miscellaneous licenses...									
18. Warrant fees									
19. Sale of rubbish									
20. Sale-proceeds and composition fees of medicines.									
21. Other miscellaneous receipts (give details).									
Total ...									

MUNL. FORM No. 3.

STATEMENT IV-B.

Demand, Collection and Balance Statement for the year 191 -191 . (*Arrears.*)

(Article 1.) (To be printed on half foolscap, lengthwise.)

Particulars. (1)	Balance of old demand. (2)	Arrears of previous year. (3)	Total demand. (4)	Collected. (5)	Remitted. (6)	ritten off. (7)	Balance (column 4 *minus* columns 5, 6 and 7). (8)	Number of bills outstanding. (9)	Years to which the balance relates. (10)
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		
1. Tax on arts, etc.									
2. Tax on buildings									
3. Tax on lands									
4. Lighting tax on buildings.									
5. Lighting tax on lands ...									
6. Water and drainage tax on buildings.									
7. Water and drainage tax on lands									
8. Tax on private, menial and on domestic servants.									
9. Tolls									
Penal interest									
10. Market rents									
Penal interest									
11. Slaughter-house fees ...									
Penal interest									
12. Rent of cart stands ...									
Penal interest									
13. Private scavenging and cesspool fees.									
14. Tax on vehicles with springs, etc.									

MUNL. FORM NO. 3—*cont.*

STATEMENT IV-B—*cont.*

Demand, Collection and Balance Statement for the year 191 -191. (*Arrears*)—cont.

(Article 1.) (To be printed on half foolscap, lengthwise.)

Particulars. (1)	Balance of old demand. (2)	Arrears of previous year. (3)	Total demand. (4)	Collected. (5)	Remitted. (6)	Written off. (7)	Balance (column 4 *minus* columns 5, 6 and 7). (8)	Number of bills outstanding. (9)	Years to which the balance relates. (10)
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		
15. Tax on animals									
16. Tax on carts, etc.									
17. Miscellaneous licenses ...									
18. Warrant fees									
19. Sale of rubbish									
20. Sale-proceeds and composition fees of medicines.									
21 Other miscellaneous receipts (give details).									
Total ...									

MUNL. FORM NO. 4.

Application for Allotments of Funds required by the Municipal Council of ______

(Article 6.) (To be printed on half foolscap lengthwise.)

Particular work or purpose.	Major and minor heads in the budget.	Amount provided for the work or purpose in the budget.	Amount subsequently allotted or transferred.	Amount now required and the source from which it is to be met.	Necessity for the allotment.	Reference to previous correspondence and the number and date of the Council's sanction.	Amount of closing balance provided in the Budget as revised with reference to the actual opening balance of the year.	Total of all allotments made from such balance including those now applied for.	Net balance available.

STATION ______ }
Dated ______ 191 . }

Chairman.

MUNL. FORM NO. 5.

Application for Transfer of Funds required by the Municipal Council of ____________

(Article 6.) (To be printed on half foolscap lengthwise.)

From				To					
Particular work or purpose with the major and minor heads of the budget specified.	Amount provided for the work or purpose in the budget and subsequently allotted or transferred.	Amount already expended.	Amount available for transfer after providing for probable outlay up to the end of the year.	Particular work or purpose with the major and minor heads of the budget specified.	Amount provided for the work or purpose in the budget.	Amount subsequently allotted or transferred.	Amount now required to be transferred.	Necessity for the transfer.	Reference to previous correspondence.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

MUNL. FORM No. 6.

STATEMENT of Proposition for Revision of establishment of________________
Municipality.

MUNL. FORM No. 6.

Statement of Proposition for Revision of

(Article 19.) (To be printed

Order sanctioning present establishment.		Office to which the proposition refers.	Nature of charge							
			Present scale.						Proposed	
					Pay.					
Number.	Date.		Number.	Designation.	Minimum.	Increment.	Maximum.	Average cost.	Number.	Designation.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
					RS. A.	RS. A.	RS. A.	RS. A.		

STATION,

Dated——————191 .

To

The Secretary to Government, Local
and Municipal Department.

establishment of ____________ Municipality.

on open foolscap.)

scale.				Proposition.									
Pay.			Average cost.	Permanent.		Temporary.				Grounds of proposition.	Number and date of Council's resolution.
				Increase per month.	Decrease per month.	Increase per month.		Decrease per month.			
Minimum.	Increment.	Maximum.		Amount.	Amount.	Period.	Amount.	Period.	Amount.		
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
RS. A.	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.		RS. A.		RS. A.		

Signature ____________

Chairman ____________

MUNL. FORM No. 7.

Service Register of ______

(Article 37.) (Foolscap full sheet breadthwise.)

Race ______ Date of birth by Christian Era as nearly as can be ascertained ______ Personal marks of indentification ______

Residence ______ Exact height by measurement ______ Signature of employé ______

Father's name and residence ______

Name of appointment.	Whether substantive or acting and whether permanent or temporary.	If acting, here state substantive appointment.	Pay.	Acting allowance.	Date of appointment.	Signature of employé.	Signature of Chairman.	Date of termination of appointment.	Reason of termination, such as promotion, transfer, dismissal, etc.	Nature and duration of leave taken.	Signature of Chairman.	Reference to any recorded punishment or censure or reward or praise of the officer.
(1)	(2)	(3	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(1	(12)	(13)

Signature of the Chairman.

MUNL. FORM NO. 8.

Register of Immovable property for the year 191 -191 .

(Article 55.) (To be printed in open foolscap.)

[*Note.*—The original cost of the property as well as that of any additions made to it from time to time should be noted in this register. In the remarks column a note may be made in the case of any property which is rented out.]

Serial number.	Description and situation of property.	Purpose for which utilized.	Valuation as per previous year's register or the actual cost in the case of new buildings.	191 -191 .		191 -191 .		191 -191 .		191 -191 .		191 -191 .		Remarks.
				Add on account of additions or special improvements.	Total value.	Add on account of additions or special improvements.	Total value.	Add on account of additions or special improvements.	Total value.	Add on account of additions or special improvements.	Total value.	Add on account of additions or special improvements.	Total value.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			RS. A. P.	RS. A. P.	RS. A P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	

MUNL. FORM NO. 9.

Stock Account of Forms

(Article 62.) (To be printed

[*Note.*—The figures to be entered under the different headings should be the number of books are received, the issues up to the date should be totalled, the balance struck, and under each head. Invoices advising supply should be separately filed, and produced custody of the Secretary or Manager of the office if there is no Secretary and should be The printed machine numbers of different forms issued should be noted in the remarks

Date of issue or supply. (1)	From whom received or to whom issued. (2)	House tax bill with or without lighting and water taxes. (3)	Land tax bill with or without lighting and water taxes. (4)	Profession and trade tax bill. (5)	Servants' tax bill. (6)	Private scavenging fee bill. (7)	Distraint warrant. (8)	Distraint fee receipt. (9)	Notice of seizure of goods and inventory of articles seized. (10)	License for four-wheeled vehicle, Rs. 10. (11)	License for four-wheeled vehicle, Rs. 5. (12)	License for two-wheeled vehicle, Rs. 3. (13)	License for other vehicle, etc., Rs, 3. (14)	License for elephant. (15)

for the year 191 –191 .

on open demy.)

received or issued. Each of these contains a fixed number of forms. When new supplies the new supply added to the balance, so as to show the total quantities available for issue in support of the entries, when called for. The stock of these forms should be in the personal verified half-yearly by the Chairman or a Councillor who should certify to the fact in the register. column of the stock account against each entry of form issued.]

License for camel.	License for horse over 13 hands, Rs. 5.	License for horse of or under 13 hands, Rs. 2.	License for horse of or under 11 hands, Re. 1.	License for bullock or bull.	License for male buffalo.	License for dog.	License for ass.	Warrant and special license for tax on vehicles and animals.	Registration certificates for carts.	License for offensive and dangerous trades.	Miscellaneous receipt.	School fee receipt.	Vaccination fee receipt.	Miscellaneous bill.	Cheques.	Initials of receiving officer.	Initials of Secretary or Manager.	Remarks.
(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(	(31)	(32)	(33)	(34)

MUNL. FORM NO. 9-A.

Tenders for Printing, Binding, Ruling, Numbering, etc.

The rates are noted in the following schedules :—

(Article 63-A.) (To be printed on half foolscap).

SCHEDULE I.

JOB OR BLANK FORM WORK.

Table I.—Composition rates per page, English or Vernacular.

Sizes.	8vo solid or tabular.	Quarto.			Folio.			Full sheet.		
		Class I.	Class II.	Class III.	Class I.	Class II.	Class III.	Class I.	Class II.	Class III.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Small pica (or 11-point) or smaller for English, and not larger than Pica (or 12-point) for vernacular.										
Imperial										
Royal										
Medium										
Demy										
Foolscap										
Altering headings only.										
Resetting and inserting headings without altering columns										
Resetting and inserting headings with ranging columns.										
Resetting and inserting columns.										

Class I.—Matter or Forms consisting of five columns or less with single headings.

Class II.—Forms of six to ten columns with single headings and with or without one column of plain matter, and Forms of Class I with one column of plain matter.

Class III.—Eleven columns and upwards with two or three columns filled in with printed matter or broken up into separate statements with single or double headings.

Table II.—Composition rates for the following classes of work.

	RS.	A.	P.
1. Altering folios or head lines only, per page...			
2. Author's corrections (not due to press faults per hour for time taken)			
3. Setting envelope addresses larger than foolscap folio, each.			
4. Setting envelope addresses smaller than foolscap folio, each			
5. Side and marginal notes, each line			

SCHEDULE II.

Gazette, Proceedings and Book Work—Composition Rates.

	Per page foolscap folio. RS. A. P.
English.	
Pica solid (not less than 60 lines per page by 35 ems wide)...	
Small pica (not less than 70 lines per page by 35 ems wide)...	
Long primer (not less than 76 lines per page by 35 ems wide).	
Brevier (not less than 90 lines per page by 35 ems wide) ...	
Vernacular.	
English body solid (not less than 52 lines per page by 35 ems wide)	
Pica (not less than 60 lines per page by 35 ems wide ...	
Small pica (not less than 70 lines per page by 35 ems wide)...	
Long primer (not less than 76 lines per page by 35 ems wide).	

Notes for Schedules I and II.—(*a*) Appearing matter, covering one-half page in area or less to be charged as a half-page of that size and type; more than half as a full page, except as provided in note (*j*).

(*b*) Dockets and title pages to be paid for as half-pages at Class I rate, and at half-pages of text or body type for work in Schedule II.

(*c*) Blank pages when necessary to complete a full form (such as page 8 in an octavo or page 3 in quarto but not page 2 in folio) to be charged as one-quarter page, Class I above or one-quarter page text type in Schedule II.

(*d*) Standing matter overrun to another size to be charged one-half of fresh setting the new size.

(*e*) Standing matter re-made up to be charged at one-quarter the rate for fresh setting.

(*f*) All work to be produced the cheapest way (e.g., if by setting a form twice the reduced impression charge for half the number of impression *plus* composition twice will be less than the original composing charge *plus* the full impression rate, the former will be paid for, no matter which way the work is produced).

(*g*) Reprints may be ordered within one month of last printing free of fresh composing charges. Type ordered to be kept standing for longer periods to be charged a rent of one anna per page per month and to be reprinted, if without alteration, free of composing charges. Reprints ordered at longer intervals than one month without previous notice to be paid for as fresh composing.

(*h*) Tabular matter of three to five columns separated by rules and dependent on each other to be charged one-half extra on the above rates; more than five columns double the above rates. (Rs. a. p., Acs. cts., etc., columns are treated as one column) Repeated columns (such as Indexes) not dependent on each other are reckoned as ordinary matter.

(*i*) Other sizes of pages at proportionate rates according to area covered by type, e.g., royal 8vo as 6/11ths of foolscap folio and demy octavo as $\frac{3}{5}$ths.

(*j*) These rates are for close or solid matter. Deductions from these charges to be made according to the amount of appearing matter in tabular form, also for a smaller number of lines in ordinary pages, to the nearest one-eighth of page after allowing not more than double leads for paragraphs and two lines for ordinary head lines spaces.

(*k*) Diglott matter in the same line to be reckoned at the higher rate of the two languages. Diglott in separate columns to be charged separately as space occupied. Interlinear diglott matter to be charged at $\frac{1}{8}$th extra and blanks, if any, at the English rate.

SCHEDULE III.

Rates for Printing Copies.

	RS A. P.
1. Up to 50 impressions per form of full sheet of double foolscap and single full sheet in larger sizes, e.g., 8 pages royal 8vo, etc.	
2. 50 to 100 impressions per form of full sheet of double foolscap and single full sheet in larger sizes, e.g., 8 pages royal 8vo, etc.	

	RS. A. P.
3. 100 to 500 impressions per form of full sheet of double foolscap and single full sheet in larger sizes, e.g., 8 pages royal 8vo, etc.	
4. 500 to 1,000 impressions per form of full sheet of double foolscap and single full sheet in larger sizes, e.g., 8 pages royal 8vo, etc.	
Per 1,000 impressions or fraction thereof above 1,000 impressions per form of full sheet of double foolscap and single full sheet in larger sizes, e.g., 8 pages royal 8vo, etc.	
5. Coloured inks per cent on above rates	

Notes.—(*l*) Six copies of proofs to be supplied free once; more than six to be charged as printed copies.

(*m*) All fractions of 100 to be charged to the nearest half hundred, e.g., 60 will be reckoned as 50 and 76 as 100.

(*n*) Cost of "cutting" paper for printing work is included in the impression charges.

SCHEDULE IV.

Rates for Binding Work.

Description of binding.	Royal folio and larger.	Foolscap folio to demy folio.	Roy 8vo and smaller.
Full sheepskin, up to 250 pages ... ... each.			
Do. more than 250 pages ... ,,			
Half sheepskin, cloth sides, up to 250 pages. ,,			
Do. do. more than 250 pages. ,,			
Do. marble sides, up to 250 pages ,,			
Do. marble sides, more than 250 pages ... ... ,,			
Full cloth up to 250 pages ... ... ,,			
Do. more than 250 pages ... ... ,,			
Half cloth, limp up to 250 pages ... ... ,,			
Do. marble sides, more than 250 pages ... ... ,,			
Stitched paper cover up to 50 pages ... ,,			
Do. more than 50 pages .. ,,			

	RS. A. P.
Extra—Paper label, per book, including printing ...	
Gilt leather label, per book	
Full morocco or calf instead of sheepskin, per book	
Inserting and folding plans, each	

SCHEDULE V.

Warehouse Work.

Folding once, per 100 sheets	
Do. two folds, per 100 sheets...	
Do. three folds do.	

RS. A P.

Gathering and collating, per 100 sections ... ...
Stiching or pasting, up to five sections, per 100 copies...
Do. above five sections do. ...
Numbering, single impression, per 100 sheets ... ...
Do. double do. do. ... ...
Do. treble or more impressions, per 100 sheets.
Perforating (when done separately from printing), per 100 sheets ... ...
Ruling plain (any colour) per 100 sides up to 1,000 ...
Do. do. above 1,000 ...
Ruling to printed lines or column heads, 100 up to 1,000.
Do. do. above 1,000.
Envelopes, cutting and making with ungummed flap from sheet smaller than foolscap, per 100 ... ...
Envelopes, cutting and making with ungummed flap from sheet larger than foolscap, per 100 ... ...
Gumming flap, if required, extra per 100 ... ...

G.Os. 843 M., dated 27th April 1914, 2564 M., dated 22nd December 1914, and 171 M., dated 25th January 1916.)

MUNL. FORM NO. 10.

House Tax Assessment List.

(Article 70.) (To be printed on open demy.)

[*Note.*—This form may also be used for land tax when columns 9 and 11 need not be used.]

Name of Ward____

					Past year's assessment.			Estimated area of land occupied by		Estimated value of		Revised assessment.									
Serial number.	Door number and street.	Assessment number allotted in new register.	Name of owner.	Name of occupier.	Number in assessment register.	Annual value.	Description of building, storied, terraced or tiled, masonry or mud.	Building.	Compound.	Building.	Land.	Annual value.	Annual rental, if rented.	Amount of half-yearly assessment.	Water and drainage tax.	Reason for increase, decrease or omission.	Number of private latrines attached to each house.	Assessment of private scavenging fees for each quarter.	Number in the new private scavenging fees demand register.	Initials of assessor or councillor.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
						RS.						RS.	RS.	RS. A. P.	RS. A. P.						

(Article 72.) (To be printed on half foolscap lengthwise.)

MUNL. FORM NO. 10-A.

Special Notice of House Tax, New Assessment or Amendment.

(To be printed in diglott.)

(Under section 69-A of the District Municipalities Act.)

1. No.________Date________191 .
2. Reference No.______(as in list or register) ____
3. Name ________________
4. Door No. ________________
5. Street ________________
6. Existing assessment, if any. { Annual value Rs. ________ / Amount of tax Rs. ________
7. Increased or new assessment. { Annual value Rs. ________ / Amount of tax Rs. ________
8. Reasons for increase, if any ________
9. Date of service of notice ________

Bill Collector.

Chairman or Secretary.

Special Notice of House Tax, New Assessment or Amendment.

(Under section 69-A of the District Municipalities Act, 1884.)

(To be printed in diglott.)

____________MUNICIPALITY,

No.________

To ________________

Address________________

Take notice that by the power vested in the Chairman under section 66 of the Madras District Municipalities Act, 1884, the assessment in respect of your house No.________ situated in ________street in this Municipality, has until further notice been fixed at / increased for reasons specified to the amount shown below with effect from the half-year commencing 1st April / 1st October 191 . In case you are dissatisfied with the assessment now fixed, you can present a revision petition to the Chairman within thirty days after the date of service of this notice. If no complaint against or objection to the assessment is presented within the above mentioned period of thirty days, the assessment will be final.

	Annual value. Rs.	Amount of tax. Rs.	Reasons for the increase, if any.
Existing assessment, if any	______	______	
Increased or new assessment	______	______	

Date of service of notice ________191 .

Bill Collector.

Chairman or Secretary.

MUNL. FORM NO. 11.

Register of Revision Petitions.

(Article 73.) (To be printed on foolscap breadthwise.)

Serial number.	Name of party.	Assessment number.	Date of		Amount of half-yearly tax objected to.		Orders of Chairman.	Amount of tax remitted by Chairman, if any.		Initials of Chairman or Secretary in token of note in demand register.	Remarks.
			Service of notice.	Receipt of revision petition.	Water and drainage tax.	Other tax.		Water and drainage tax.	Other tax.		
					RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.		

MUNL. FORM No. 12.

*Outdoor officer's Monthly Revision List for*__________Ward. No.______

Part I.—List of Persons who have newly become liable to Perofssion Tax.

(Articles 76 and 88.) (First page, upper half, foolscap.)

Serial number.	Name of party.	Address.	Occupation.	Date from which profession followed.	Monthly income.	Class in which assessed.	Entered in demand register.		Remarks.
							Assessment number.	Initials.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
					RS. A.				

MUNL. FORM NO. 12—*cont.*

Part II.—List of Persons who have not taken out licenses for dangerous and offensive trades.

(Articles 76 and 175.) (First page, lower half, foolscap.)

Serial number.	Name of party.	Address.	Particulars of offensive and dangerous trades.	Date of commencement of trade.	Amount of license fee due.	Entered in yearly list.		Remarks
						Serial number.	Initials.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
					RS. A.			

STATION————

Dated————191 . *Bill Collector or other Outdoor Subordinate.*

MUNL. FORM NO. 12—*cont.*

Part III.—List of Houses of which the tax requires revision.

(Article 75.) (To be printed on open foolscap.)

				Existing assessment, if any.			Date of			To be filled in by Chairman or Councillor.										Entered in demand register.	
										Estimated area of land occupied by		Estimated value of		Assessment.		Amount of half-yearly assessment.					
Division or ward.	Door number.	Name of owner.	Name of occupier.	Number in assessment register.	Annual value.	Cause of liability to assessment or increased assessment.	Completion.	Occupation.	Description of building—storied, terraced or tiled, masonry or mud.	Building.	Compound.	Building.	Land.	Annual value.	Annual rental, if rented.	House-tax.	Water, lighting and drainage tax.	Initials of Chairman.	Number in mutation register.	Number.	Initials.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
														RS.	RS.	RS. A. P.	RS. A. P.				

STATION ____________

*Dated*____________191 .

Bill Collector or other Outdoor Subordinate.

16-A

MUNL. FORM NO. 12—*cont.*

Part IV.—List of Lands of which the tax requires revision.

(To be printed on open foolscap.)

Division or ward.	Survey or door number.	Name of owner.	Name of occupier.	Existing assessment, if any.		Cause of liability to assessment or increased assessment.	Date of demolition of building, if land rendered vacant by such demolition.	To be filled in by Chairman or Councillor.						Initials of Chairman.	Number in mutation register.	Entered in demand register.		Remarks.
				Number in assessment register.	Annual value.			Area of land.	Estimated value of land.	Assessment.		Amount of half-yearly assessment.				Number.	Initials.	
										Annual value.	Annual rental, if rented.	Land tax.	Water, lighting and drainage tax.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
					RS.				RS.	RS.	RS.	RS. A. P.	RS. A. P.					

STATION ______________

Dated ______________ 191 .

Bill Collector or other Outdoor Subordinate.

MUNL. FORM NO. 12—*cont.*

Part V.—List of Vehicles and Animals which have newly become subject to Licens Tax.

(Articles 76 and 169.) (Fourth page, foolscap.)

Serial number.	Number of license if any, in previous half-year.*		Name of party.	Address.	Date from which used.	Vehicles.			Animals.			Entered in half-yearly list.	
	Vehicle.	Animal.				Description.	Number.	Amount.	Description.	Number.	Amount.	Number.	Initials.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
								RS. A.			RS. A.		

* To be filled up in office.

STATION________________

*Dated*________________191 . *Bill Collector or other Outdoor Officer.*

MUNL. FORM NO. 13.

Plus and Minus Memorandum of ________ Municipality for the month of 191 .

(Article 406.) (To be printed on half foolscap, breadthwise.)

Number.	Names of heads.	Opening balance.	Receipts.	Expend-iture.	Closing balance.	Remarks.
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
1	Municipal Funds					
2	Endowments					
3	Water and Drainage Tax Fund ...					
4	Lighting Tax Fund					
5	Special Provincial Grants... ...					
6	Provident Fund— Cash ... ... Investments in Government Promissory Notes.					
7	Deposits— (a) Cash Deposits— (i) Renters ... ... (ii) Contractors ... ... (iii) Municipal Employees. (iv) Others ... ... (b) Postal Savings Bank Deposits— (i) Renters ... ... (ii) Contractors ... ... (iii) Municipal Employees. (c) Other Deposits to be specified— (i) Renters ... ... (ii) Contractors ... ... (iii) Municipal Employees.					
8	Advances— (a) Permanent Advances ... (b) Other Advances					
9	* Investments other than those relating to Provident Funds and Deposits).					
10	Loans					
11	Deposits of Sinking Fund ...					
12	Expenditure against Special Loans.					
13	Other Special Accounts (to be specified).					

* The nature of the investment and the institution to which it relates should be specified.

MUNL. FORM NO. 13—*cont.*

Demand, Collection and Balance Statement for the months of April 191 *to* 191 .

(*Current.*)

(To be printed on foolscap breadthwise.)

Particulars. (1)	Demand as originally assessed by the Chairman. (2)	Remitted by the Council on appeal. (3)	Demand as finally settled (column 2 *minus* column 3). (4)	Collected. (5)	Remitted on account of vacant houses, etc. (6)	Written off as irrecoverable. (7)	Balance (column 4 *minus* columns 5, 6 and 7). (8)	Remarks. (9)
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
1. Tax on Arts, etc.								
2. Do. on Buildings.								
3. Do. on Lands ...								
4. Lighting Tax on Buildings ...								
5. Do. on Lands.								
6. Water and Drainage Tax on Buildings ...								
7. Water and Drainage Tax on Lands.								
8. Tax on Private Menial and on Domestic Servants ...								
9. Tolls (gross receipts) ...								
Penal Interest ...								
10. Market Rents ...								
Penal Interest ...								
11. Slaughter-house Fees								
Penal Interest ...								
12. Rent of Cart-stands								
Penal Interest ...								
13. Private Scavenging Fees... ...								
14. Cess-pool Fees ...								
15. Tax on Vehicles with springs, etc.								
16. Tax on Animals.								
17. Do. on Carts, etc.								
18. Miscellaneous Licenses ...								
19. Warrant Fees ...								
20. Sale of Rubbish ...								
21. Sale-proceeds of Medicines ...								
22. Composition Fees of Medicines ...								
23. Other Miscellaneous Receipts (give details).								
Total ...								

MUNL. FORM NO. 13—*cont.*

Demand, Collection and Balance Statement for the months of April 191 *to* 191 .

(*Arrears.*)

(To be printed on foolscap breadthwise.)

Particulars.	Balance of old demand.	Arrears of previous year.	Total demand.	Collected.	Remitted.	Written off.	Balance (column 4 *minus* columns 5, 6 and 7)	Remarks, years to which the balance relates.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
1. Tax on Arts, etc.								
2. Do. on Buildings								
3. Do. on Lands ...								
4. Lighting Tax on Buildings ...								
5. Lighting Tax on Lands.								
6. Water and Drainage Tax on buildings ...								
7. Water and Drainage Tax on Lands								
8. Tax on Private Menial and on Domestic Servants								
9. Tolls (gross receipts) ..								
Penal Interest ..								
10. Market Rents ...								
Penal Interest ...								
11. Slaughter-house Fees								
Penal Interest ...								
12. Rent of Cart-stands								
Penal Interest ...								
13. Private Scavenging Fees ...								
14. Cess-pool Fees								
15. Tax on Vehicles with Springs, etc.								
16. Tax on Animals.								
17. Tax on Carts, etc.								
18. Miscellaneous Licenses ...								
19. Warrant Fees ...								
20. Sale of Rubbish ...								
21. Sale-proceeds of Medicines ...								
22. Composition Fees of Medicines ..								
23. Other Miscellaneous Receipts (give details).								
Total ...								

MUNL. FORM No 13--*cont.*

*Monthly Statements and Certificate of the Municipality of*____________
*for the month of*__________ 191 .

(Article 406.) (To be printed on half foolscap breadthwise.)

I certify that I have personally examined the Accounts and Registers and that I find—

(i) that the Receipts and Expenditure of the month have been properly accounted for;

(ii) that the figures in this Return agree with those shown in the Classified Abstract which I have compared with the Subsidiary Registers;

(iii) that the Demand and Collection shown in Forms 2 and 3 give a true account of the figures worked out in the several Demand Registers, and of the alterations made from time to time in accordance with the rules.

STATION____________

*Dated*____________191 . *Chairman.*

To the Assistant Accountant-General and
Examiner of Local Fund Accounts,
Fort St. George, Madras.

(G.O. No. 2562 M., dated 22nd December 1914.)

MUNL. FORM NO. 14.

Profession Tax Assessment List. (Half-yearly.)

(Article 86.) (To be printed on half foolscap, breadthwise.)

Ward No.________________

Serial number.	Name of party.	Assessment number in previous year.		Occupation.	Address.	Monthly income.	New assessment.			Remarks.
		Number.	Amount.				Class.	Amount.	Number.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
			RS. A.					RS. A.		

MUNL. FORM NO. 14-A.

(To be printed on half foolscap, breadthwise.)

From

Chairman, Municipal Council,

To

SIR,

I have the honour to request, under section 62 of the Madras Municipalities Act, 1884, that you will be so good as to furnish me within days with a list (in the form overleaf) of the names of all persons drawing Rs. 30 and upwards per mensem employed by you [or employed in your office, firm or company or resident in the club, hotel, boarding house or chambers of which you are the Secretary, owner or manager] to enable me to levy profession tax for the half-year ending 191 .

In this list, please note the salary (i.e., pay and acting pay or payment by way of commission) of each person so employed [or the art, profession, trade, calling or appointment of each person so resident].

If the name of any person included in the list for the previous half-year be omitted from the present list, it is requested that information may be furnished as to the cause of such omission, the date from which his connection with the office ceased and his present whereabouts, if known.

I have the honour to be,

Sir,

Your most obedient servant,

Chairman.

Serial number.	Name.	Designation.	Pay.	Acting allowance.	Exchange compensation and other allowances.	Date of appointment to the present pay.	Date of joining the appointment in this town.	If on leave, the period, date of commencement and allowances drawn.	Address of the individual if out of station.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			RS A. P.	RS. A. P.	RS. A. P.				

MUNL. FORM No. 14-B.

(To be printed on half foolscap, breadthwise.)

From

____

Chairman, Municipal Council,

____

To ______________________

____

SIR,

I have the honour to request, under sections 61 and 62 of the Madras District Municipalities Act, 1884, that you will be so good as to furnish me within days with a list (in the form overleaf) of the names of all persons drawing Rs. 30 and upwards per mensem employed by you (or employed in your office, firm or company, or resident in the club, hotel, boarding house or chambers of which you are the secretary, owner or manager) since the submission of the original list for the current half-year or of those omitted therefrom, to enable me to levy profession tax for the half-year ending 191 .

In this list, please note the salary (i.e., pay and acting pay or payment by way of commission) of each person so employed (or the art, profession, trade, calling or appointment of each person so resident).

I have the honour to be,

Sir,

Your most obedient servant,

Chairman.

Serial number. (1)	Name. (2)	Designation. (3)	Pay. (4)	Acting allowance. (5)	Exchange compensation and other allowances. (6)	Date of appointment to the present pay. (7)	Date of joining the appointment in this town. (8)	If on leave, the period, date of commencement and allowances drawn. (9)	Address of the individual, if out of station. (10)
			RS A. P.	RS. A. P.	RS. A. P.				

MUNL. FORM NO. 14-C.

From

____

Chairman, Municipal Council,

____

To

THE OWNER OR OCCUPIER OF THE $\frac{\text{BUILDING}}{\text{LAND}}$ (No AND OTHER DESCRIPTION)____________________

____________________ __________

SIR,

I have the honour to request, under section 61 of the Madras District Municipalities Act, 1884, that you will be so good as to furnish me within days with a list of the names of all persons occupying the building or land specified above and of their respective arts, professions, trades, callings, offices or appointments, to enable me to levy profession tax for the year 191 -191 . .

I have the honour to be,

Sir,

Your most obedient servant,

Chairman.

MUNL. FORM NO. 15.

Sanitary Inspectors' Monthly Report of Private Scavenging Service.

(Article 96.) (To be printed on half foolscap, breadthwise)

Name of Sanitary Inspector____________________. Ward No.________

Serial number.	Name of party.	Address.	Date of		Entered in demand register.				Remarks.
			Commencement of service.	Discontinuance of service.	Assessment number.	Alteration in demand.		Initials.	
						Increase.	Decrease.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

MUNL. FORM NO. 16.

Register of Appeals

(Article 104.) (To be

Serial number.	Name of party.	Assessment number.	Date of		Number and date of disposal of revision petition by the Chairman.	Amount of half-yearly tax appealed against		Grounds of appeal and name of profession in case of profession tax.	Amount of tax paid under protest.	
			Service of notice.	Receipt of appeal.		Water and drainage.	Other taxes.		Water and drainage.	Others.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
						RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.

for the year 191 -191 .

printed on open foolscap.)

Date of credit of tax paid under protest.	Initials of Secretary or Manager.	Final orders of Council on appeal.	Amount of tax remitted, if any.		Amount of tax increased, if any.	Number and date of Council's resolution.	Particulars of refund or adjustment.		Amount transferred to deposits.	Number of item in the deposit register.	Initials of Manager.
			Water and drainage.	Others.			Number and date of voucher or adjustment bill.	Amount.			
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
			RS. A. P.	RS. A. P.	RS. A. P.			RS. A. P.	RS. A. P.		

MUNL. FORM NO. 17.

House/Land Tax Demand Register for the

(To be printed in open

[NOTE.—Taxes of the second half-year collected in advance in the first half should be entered in red ink

Assessment number.	Survey or door No. or designation of building or situation.	Name of occupier.	Assessment. Annual value.	Assessment. Half-yearly amount of tax.	Collections in April. Date.	Collections in April. Amount.	May. Date.	May. Amount.	June. Date.	June. Amount.	July. Date.	July. Amount.	August. Date.	August. Amount.	September. Date.	September. Amount.	Number of warrant, if any.	Written off or remitted. Amount.	Written off or remitted. Number in remission register.	Balance of first half-year outstanding at the end of that half-year.	Number of line.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
				RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.	
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five years 191 -191 *to* 191, -191 .

royal with open fly leaves.)
below the entries of collections for the first half. The pagewar totals should also be similarly made.]

Number of line.	Collections in												Number of warrant, if any.	Written off or remitted.		Balance outstanding at the end of the year transferred to arrear demand register.	Name of owner.	Assessment number.
	October.		November.		December.		January.		February.		March.							
	Date.	Amount.	Date.	Amount.	Date.	Amount.	Date.	Amount.	Date.	Amount.	Date.	Amount.		Amount.	Number in remission register.			
(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		
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MUNL. FORM No. 18.

House/Land with Lighting, Water and Drainage Tax Demand

(To be printed in open

[*Note*.—Taxes of the second half-year collected in advance in the first half should be entered in red ink

Assessment number.	Survey or door number or designation of property or situation.	Name of occupier.	Assessment.					Collections in												Number of warrant, if any.	Written off or remitted.		Balance of first half-year outstanding at the end of that half-year.	Number of line.
								April.		May.		June.		July.		August.		September.						
			Annual value.	——— tax.	Lighting-tax.	Water-tax.	Total.	Date.	Amount.	Date.	Amount.	Date.	Amount.	Date.	Amount.	Date.	Amount.	Date.	Amount.		Amount.	Number in the remission register.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
				RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.	
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Register for the five years 191 -191 *to* 191 -191 .

royal with open fly leaves.)

below the entries of collections for the first half. The pagewar total should also be similarly made.]

Number of line.	Collections in												Number of warrant, if any.	Written off or remitted.		Balance at the end of the year transferred to the arrear demand register.			Name of owner.	Assessment number.
	October.		November.		December.		January.		February		March.									
	Date.	Amount.	Date.	Amount.	Date.	Amount.	Date.	Amount.	Date.	Amount.	Date.	Amount.		Amount.	Number in remission register.	—— tax.	Lighting-tax.	Water-tax.		
(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
		RS.A.P.		RS.A.P.		RS.A.P.		RS.A.P.		RS.A.P.		RS.A P.		RS.A.P.		RS.A.P.	RS.A.P	RS.A.P.		
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MUNL. FORM NO. 19.

Profession and Trade Tax Demand

				First half-year																
				Assessment.				Collections in												
								April.		May.		June.		July.		August.		September.		
Assessment number.	Name of party.	Occupation.	Name of street and door number or other address.	Monthly income.	Class in schedule A.	Amount of tax for first half-year.	Initials of Secretary or Manager.	Date.	Amount.	Date.	Amount.	Date.	Amount.	Date.	Amount.	Date.	Amount.	Date.	Amount.	Number of line.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
						RS. A. P.			RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.	
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Register for the year 191 –191 .

										Second half-year.														
		Written off.			— Assessment.				Collections in													Written off.		
									October.		November.		December.		January.		February.		March.					
Number of line.	Number of warrant, if any.	Amount of tax.	Authority.	Balance of first half outstanding at the end of that half-year.	Monthly income.	Class in schedule A.	Amount of tax for second half-year.	Initials of Secretary or Manager.	Date.	Amount.	Date.	Amount.	Date.	Amount.	Date.	Amount.	Date.	Amount.	Date.	Amount.	Number of warrant, if any.	Amount of tax.	Authority.	Balance at the end of the year transferred to arrear demand register.
(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
		RS. A. P.					RS. A. P.			RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		
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MUNL. FORM NO. 20.

Demand Register of Tax on Private, Menial and on Domestic Servants for the year 191 -191 .

Assessment number.	Reference to schedule number.	Name of employer.	Address.	Classes of servants.	Number of servants.	Date of arrival.	Probable period of stay.	April.			May.			June.			July.			August.		
								Amount due.	Amount collected.	Date.	Amount due.	Amount collected.	Date.	Amount due.	Amount collected.	Date.	Amount due.	Amount collected.	Date.	Amount due.	Amount collected.	Date.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
								RS. A.	RS. A.		RS. A.	RS. A.		RS. A.	RS. A.		RS. A.	RS. A.		RS. A.	RS. A.	

MUNL. FORM No. 20—*cont.*

Demand Register of Tax on Private, Menial and on Domestic Servants for the year 191 —191 —cont.

Assessment number.	Reference toschedule number.	Name of employer.	Address.	September.			Remitted or written off.		Balance of first-half outstanding at the end of that half-year.	October.			November.			December.		
				Amount due.	Amount collected.	Date.	Amount.	Number in remission register.		Amount due.	Amount collected.	Date.	Amount due.	Amount collected.	Date.	Amount due.	Amount collected.	Date.
				(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
				RS. A.	RS. A.		RS. A.		RS. A.	RS. A.	RS. A.		RS. A.	RS. A.		RS. A.	RS. A.	

MUNL. FORM No. 20—*cont.*

Demand Register of Tax on Private, Menial and on Domestic Servants for the year 191 - 191 —cont.

Assessment number.	Reference to schedule number.	Name of employer.	Address.	January.			February.			March.			Remitted or written off.		Balance at the end of the year transferred to the arrear demand register.	Remarks.
				Amount due.	Amount collected.	Date.	Amount due.	Amount collected.	Date.	Amount due.	Amount collected.	Date.	Amount.	Number in remission register.		
				(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
				RS. A.	RS. A.		RS. A.	RS. A.		RS. A.	RS. A.		RS. A.		RS. A.	

MUNL. FORM No. 21.

DEMAND Register of Private Scavenging Fees for the year 191 -191 .

MUNL. FORM NO. 21.

Demand Register of Private Scavenging

Assessment number.	Reference to house-tax demand register.		Name of party.	Address.	Assessment.				Collections in												
					First quarter.		Second quarter.		April.		May.		June.		July.		August.		Septem-ber.		Number of line.
	Assessment number.	Amount of tax, annual.			Amount due.	Number of warrant, if any.	Amount due.	Number of warrant, if any.	Date.	Amount.	Date.	Amount.	Date.	Amount.	Date.	Amount.	Date.	Amount.	Date.	Amount.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
		RS. A.			RS. A. P.		RS. A. P.			RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P		RS. A. P.		RS. A. P.	1
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Fees for the year 191 -191 .

Number of line.	Remitted or written off.		Balance of first half-year outstanding at the end of that half-year.	Assessment.				Collections in												Remitted or written off.		Balance at the end of the year transferred to the arrear demand register.	Remarks.
				Third quarter.		Fourth quarter.		October.		November.		December.		January.		February.		March.					
	Amount.	Number in remission register.		Amount due.	Number of warrant, if any.	Amount due.	Number of warrant, if any.	Date.	Amount.	Date.	Amount.	Date.	Amount.	Date.	Amount.	Date.	Amount.	Date.	Amount.	Amount.	Number in remission register.		
(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
	RS. A. P.		RS. A. P.	RS. A. P.		RS. A. P.			RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.	RS. A. P.		RS. A. P.	
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MUNL. FORM No. 22.

Register of Miscellaneous Demands

(Articles 105 and 123.) (To be printed

[*Note.*—At the top of all items coming under the same head of receipt, the nature of the blank above the line for total in case it becomes necessary during the year to enter after each such total with a view to separate it from the entries on account of red ink separately below the entry for kist. Composition fees should be shown are payable to him; otherwise they should be shown in a separate line with a separate

Serial number.	Name of renter.	Number and date of agreement.	Amount deposited.		Amount of each instalment.	Due date of payment.	Total amount due in the year.		
			Date.	Amount.			Arrears.	Current.	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
				RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.

for the year 191 –191 .

on open royal.)

revenue should be written in red ink and a total made for the items. Some lines may be left in the register new items of the same class. A red line should be drawn across the register other revenue that follow. The collections on account of penal interest should be shown in as a realization of the month concerned against the renter, if according to the contract they entry for demand in column 9.]

Realization in					Total collections of kist.	Penal interest.		Balance.			
April.		May.		Columns for remaining ten months.		Total due.	Total collections.	Kist.	Penal interest.	Number of warrant.	Date of realization.
Date.	Amount.	Date.	Amount.								
(11)	(12)	(13)	(14)	(15 to 34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
	RS. A. P.		RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		

MUNL. FORM NO. 23.

Arrear Demand Register from the years 191 -191 to 191 -191

(To be printed on open

Assessment number.	Name of party.	Balance of tax due.	Collections in												Number of warrant, if any.	Written off.		Balance at the end of the first half-year.	Number of line.
			April.		May.		June.		July.		August.		September.						
			Date.	Amount.	Date.	Amount.	Date.	Amount.	Date.	Amount.	Date.	Amount.	Date.	Amount.		Amount.	Authority.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.	
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*for*_____________________________*tax relating to the year* 191 –191 .

royal with open fly leaves.)

Number of line.	Collections in												Number of warrant, if any.	Written off.		Balance at the end of the year.	Remarks.	Assessment number.
	October.		November.		December.		January.		February.		March.							
	Date.	Amount.	Date.	Amount.	Date.	Amount.	Date.	Amount.	Date.	Amount.	Date.	Amount.		Amount,	Authority.			
(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39
		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		
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MUNL. FORM NO. 23-A.

Arrear Demand Register from the year 191 -191 *to* 191 -191 *for*

(To be printed on open

Assessment number.	Name of party.	Balance of tax due.				Collections in												Number of warrant, if any.	Written off.		Number of line.
						April.		May.		June.		July.		August.		September.					
		— tax.	Lighting-tax.	Water-tax.	Total.	Date.	Amount.	Date.	Amount.	Date.	Amount.	Date.	Amount.	Date.	Amount.	Date	Amount.		Amount.	Authority.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		
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***House/Land* and Lighting, Water and Drainage Taxes relating to 191   –191 .**

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Number of line.	Balance at the end of the first half-year.	Collections in												Number of warrant, if any.	Written off.		Balance at the end of the year.			Remarks.	Assessment number.
		October.		November.		December.		January.		February.		March.									
		Date.	Amount.	Date.	Amount.	Date.	Amount.	Date.	Amount.	Date.	Amount.	Date.	Amount.		Amount.	Authority.	Tax.	Lighting-tax.	Water-tax.		
(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)
	RS.A.P.		RS.A.P.		RS.A.P.		RS.A.P.		RS.A.P.		RS.A.P.		RS.A.P.		RS.A.P.		RS.A.P.	RS.A.P.	RS.A.P.		
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MUNL. FORM NO. 24.

Mutation Register.

(Article 117.) (To be printed on open foolscap.)

[*Note.*—Separate sets of pages should be set apart for each kind of tax.]

Serial number.	Division or ward.	Name of assessee.	Assessment number.	Revision by Chairman.						Revision by Council.						Number in revision or appeal register or out-door officer's monthly list.	Initials of Secretary or Chairman.	Remarks.
				Original assessment.	Revised assessment.	Difference in revision having effect				Original assessment.	Revised assessment.	Difference in revision having effect						
						In both half-years.		In second half-year.				In both half-years.		In second half-year.				
						Increase.	Decrease.	Increase.	Decrease.			Increase.	Decrease.	Increase.	Decrease.			
				RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.			

MUNL. FORM NO. 24-A.

Mutation Register of $\frac{House}{Land}$ and Lighting, Water and Drainage Taxes for 191 –191 .

(Article 117.) (To be printed on open demi.)

[*Note.*—Separate sets of pages should be set apart for each kind of tax.]

Serial number.	Division or ward.	Name of assessee.	Assessment number.	Revision by Chairman.											
				Tax.		Lighting, water and drainage taxes.		Difference in revision having effect							
								In both half-years.				In second half-year.			
				Original assessment.	Revised assessment.	Original assessment.	Revised assessment.	Tax. Increase.	Tax. Decrease.	Lighting, water and drainage taxes. Increase.	Lighting, water and drainage taxes. Decrease.	Tax. Increase.	Tax. Decrease.	Lighting, water, and drainage taxes. Increase.	Lighting, water, and drainage taxes. Decrease.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
				RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.

MUNL. FORM NO. 24-A—*cont.*

Mutation Register of $\frac{House}{Land}$ *and Lighting, Water and Drainage Taxes for* 191 -191 —cont.

(Article 117.) (To be printed on open demi.)

Revision by Council.												Number in revision or appeal register or monthly list of out-door officer.	Initials of Secretary or Chairman.	Remarks.
Tax.		Lighting, water and drainage tax.		Difference in revision having effect										
				In both half-years.				In second half-year.						
				Tax.		Lighting, water and drainage taxes.		Tax.		Lighting, water and drainage tax.				
Original assessment.	Revised assessment.	Original assessment.	Revised assessment.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.			
(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.			

MUNL. FORM NO. 25.

Register of Revenue-yielding Properties.

(Article 127.) (To be printed on open foolscap.)

[*Note.*—(1) To be prepared afresh every five years, personally scrutinized and certified to by the Chairman as to the completeness of the list.
(2) In case of departmental collection only the "amount collected" column should be filled in with a reference to the entry in the Miscellaneous demand Register.]

Serial number.	Description of property.	Whether leased out or managed departmentally with period.	Average revenue of the last five years.	Amount collected for the past year.	First year.			Second year.			Third year.			Fourth year.			Fifth year.			Average collection of five years.	Remarks.
					Amount leased for.	Amount collected.	Page in the Miscellaneous Demand Register.	Amount leased for.	Amount collected.	Page in the Miscellaneous Demand Register.	Amount leased for.	Amount collected.	Page in the Miscellaneous Demand Register.	Amount leased for.	Amount collected	Page in the Miscellaneous Demand Register.	Amount leased for.	Amount collected.	Page in the Miscellaneous Demand Register.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
			RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.		RS. A. P	RS. A. P.		RS. A. P.	RS. A. P.		RS. A. P.	

MUNL. FORM NO. 26.

(Article 133.) (To be printed on half foolscap lengthwise.)

House, Lighting and Water and Drainage Tax Receipt.

(To be printed in diglott.)

__________ MUNICIPALITY,

Dated ________ 191 .

Assessment No. ________

Received from ______ the sum of Rs. ______ being the amount of house, lighting and water and drainage tax due on * ______ for the half-year ending ______ 191 .

Bill Collector.

Chairman or Secretary.

Dated ______ 191 .

Date of service of notice of demand ______ 191 .

Manner of service of notice of demand ______

Signature of Bill Collector.

Warrant (if any) No. ______ dated ______ 191 .

This receipt will not hold good unless it is signed by an officer of the Municipality in token of having received the money.

* Here enter door number and street, or name of house.

Notice of Demand for House, Lighting and Water and Drainage Tax.

(To be printed in diglott.)

__________ MUNICIPALITY.

Assessment No. ______

To ______

Address ______

The house, lighting and water and drainage tax due by you on * ______ for the half-year ending ______ 191 is Rs. A. P.

	RS.	A.	P.
House-tax			
Lighting tax			
Water and drainage tax			
Total ...			

The amount is payable within 15 days from the date of service of this notice. If it is not paid within that period, and you do not show sufficient cause why the same should not be paid a warrant will issue for the distraint of your property and for each such warrant a fee of two annas shall be leviable. If the tax and fee shall remain unpaid, your property will be liable to be distrained—vide sections 103 to 111 of the Act.

Date of service of notice ______ 191 .

Manner of service ______

Bill Collector. *Chairman or Secretary.*

* Here enter door number and street, or name of house.

MUNL. FORM NO. 26-A.

(Article 135-A.) (To be printed on half foolscap lengthwise.)

Notice of Demand to Occupiers $\frac{\textit{House}}{\textit{Land}}$ *Tax.*

(To be printed in diglott.)

(*Under section* 110 *of the District Municipalities Act.*)

1. Notice No.______
2. Assessment No.______
3. Name of occupier______
4. Door No.______
5. Street______
6. Amount of tax. Rs.
7. For what period due______
8. Date of service of notice______191 .
9. Manner of service of notice______

Bill Collector. *Chairman or Secretary.*

Notice of Demand to Occupiers $\frac{\textit{House}}{\textit{Land}}$ *Tax.*

(To be printed in diglott.)

Notice No.______ ______MUNICIPALITY.

Assessment No.______

To______(occupier).

Address______

Take notice that the sum of Rs.______being the amount of tax on $\frac{\text{* building}}{\text{† land}}$ for the half-year ending______191 , which remains unpaid by the owner although the time allowed after service of the proper notice to him has expired, is, under section 110 of the Madras District Municipalities Act, 1884, due by you as the occupier for the time being of the said $\frac{\text{building}}{\text{land}}$ and that the same is payble within ‡ 15 days from the date of service of this notice. If it is not paid within that period and you do not show sufficient cause why the same should not be paid, a warrant will issue for the distraint of any moveable property found on the premises and for each such warrant a fee of two annas will be leviable. If the tax and fee still remain unpaid, the property found on the premises will be liable to be distrained and sold under sections 104 to 108 of the Madras District Municipalities Act, 1884.

Date of service of notice______191 .

Manner of service______

Bill Collector. *Chairman or Secretary.*

* Here enter the door number and street, or the name of the house.
† Here enter the assessment or survey number of land.
‡ If, in any particular case, the Chairman considers that 15 days' notice is too long, he may substitute for "15" any other number which he may consider necessary.

MUNL. FORM NO. 27.

(Article 133.) (To be printed on half foolscap lengthwise.)

Land, Lighting and Water and Drainage Tax Receipt.

(To be printed in diglott.)

__________ MUNICIPALITY.

Dated ______ 191 .

Assessment No. ______

Received from ______ the sum of Rs. (____) ______ being the amount of land, lighting and water and drainage tax due on * ______ for the half-year ending ______ 191 .

Bill Collector.

Chairman or Secretary.

Dated ______ 191 .

Date of service of notice of demand ______ 191 .

Manner of service of notice of demand ______

Signature of Bill Collector ______

Warrant (if any) No. ____ dated ______ 191 .

N.B.—This receipt will not hold good unless it is signed by an officer of the Municipality in token of having received the money.

* Here enter survey number or other description of land.

Notice of Demand for Land, Lighting and Water and Drainage Tax.

(To be printed in diglott.)

Assessment No. ______

To ______

Address ______

The land, lighting and water and drainage tax due by you on * ______ for the half-year ending ______ 191 is Rs. A. P.

	RS.	A.	P.
Land tax			
Lighting tax			
Water and drainage tax			
Total ...			

The amount is payable within 15 days from the date of service of this notice. If it is not paid, and you do not show sufficient cause why the same should not be paid, a warrant will issue for the distraint of your property and for each such warrant a fee of annas two will be leviable. If the tax and fee still remain unpaid, your property will be liable to be distrained—*vide* sections 103 to 111 of the Act.

Date of service of notice ______ 191 .

Manner of service ______

Bill Collector. *Chairman or Secretary.*

* Here enter survey number or other description of land.

MUNL. FORM NO. 28.

(Article 133.) (To be printed on half foolscap lengthwise.)

Profession Tax Receipt.

(To be printed in diglott.)

________ MUNICIPALITY.

Dated ________ 191 .

Assessment No. ________

Received from ________

(Occupation) ________

the sum of Rs. (____) ________

being the amount of profession tax due by him for the half-year ending ________ 191 .

Bill Collector. *Chairman or Secretary.*

Dated ________ 191 .

Date of service of notice of demand ________ 191 .

Manner of service of notice of demand ________

Signature of Bill Collector ________

Warrant (if any) No. ________, dated ________ 191 .

N.B.—This receipt will not hold good unless it is signed by an officer of the Municipality in token of having received the money.

Notice of Demand for Profession Tax.

(To be printed in diglott.)

________ MUNICIPALITY.

Assessment No. ________

To ________

Address ________

Take notice that as your monthly income is believed to be Rs. ________ you have been assessed under clause ________ of Schedule A of the District Municipalities Act, for the half-year ending ________ 191 .

The sum of Rs. ________ As. ________ is therefore payable within 15 days from the date of service of this notice. If it is not paid within that period, and you do not show sufficient cause why the same should not be paid, a warrant will issue for the distraint of your property, and for each such warrant a fee of two annas will be leviable. If the tax and fee still remain unpaid, your property will be liable to be distrained—vide sections 103 to 111 of the Act.

In case you are dissatisfied with the above assessment, you can prefer an appeal to the Municipal Council within 15 days, subject to the conditions, etc., laid down in sections 97 to 99.

Date of service of notice ________ 191 .

Manner of service ________

Bill Collector. *Chairman or Secretary.*

MUNL. FORM NO. 29.

(Article 133.) (To be printed on half foolscap lengthwise.)

Receipt for Tax on Private, Menial and on Domestic Servants.

__________ MUNICIPALITY.

Dated __________ 191 .

Assessment No. __________

Received from __________

(Address) __________

the sum of Rs. (__________) __________

being the tax on __________ private, menial and on domestic servants for the month of __________

Bill Collector. *Chairman or Secretary.*

Dated __________ 191 .

Date of service of notice of demand __________ 191 .

Manner of service of notice of demand __________

Signature of the Bill Collector __________

Warrant (if any) No. _____, dated __________ 191 .

N.B.—This receipt will not hold good unless it is signed by an officer of the Municipality in token of having received the money.

Notice of Demand for Tax on Private, Menial and on Domestic Servants.

__________ MUNICIPALITY.

Assessment No. __________

To __________

Address __________

Take notice that the amount due by you under section 7 of the Hill Municipalities Act, for __________ private, menial and on domestic servants for the month of __________ is Rs. (__________) __________ as shown on the reverse.

2. If you consider that this demand is erroneous, kindly inform me within three days. If correct, please forward the amount within that period. Your attention is invited to sections 103 to 111 of the District Municipalities Act, which deal with the steps to be taken for recovery of municipal arrears. These involve distraint warrant and expenses.

Date of service of notice __________ 191 .

Manner of service __________

Bill Collector *Chairman or Secretary.*

MUNL. FORM NO. 30.

(Article 133.) (To be printed on half foolscap lengthwise.)

Private Scavenging Fee Receipt.

(To be printed in diglott.)

__________ MUNICIPALITY.

Dated __________ 191 .

Assessment No. ________

Received from ____________________

the sum of Rs. (_______) ________________

being the amount of private scavenging fees due on * _______ for the quarter ending _________ 191 .

Bill Collector. *Chairman or Secretary.*

Date of service of notice of demand _________ 191 .

Manner of service of notice of demand _________

Signature of Bill Collector ______________

Warrant (if any) No. _____, dated ________ 191 .

N.B.—This receipt will not hold good unless it is signed by an officer of the Municipality in token of having received the money.

* Here enter door number and street, or name of house.

Notice of Demand for Private Scavenging Fees.

(To be printed in diglott.)

_______________ MUNICIPALITY.

Assessment No. __________

To ____________________

Address ______________________________

Take notice that the amount payable by you on account of scavenging fees on * _______ for the quarter ending __________ 191 , is Rs. _____ A. _____ P. _____

The amount is payable on presentation of this notice and if it is not paid within 15 days thereof, the service will be stopped. A warrant will issue in due course for the distraint of your property to recover such amount as may be due. For each such warrant a fee of two annas will be leviable. If the scavenging and warrant fees still remain unpaid, your property will be liable to be distrained, under the provisions of the District Municipalities Act.

All changes of residence, and instructions for stoppage of service, should be reported in writing to the Chairman, failing which you will continue to be liable for the payment of the prescribed fee.

Date of service of notice _____________ 191 .

Manner of service ____________________________

Bill Collector. *Chairman or Secretary.*

* Here enter door number and street, or name of house.

MUNL. FORM NO. 30-A.

(Article 92.) (To be printed on half foolscap lengthwise.)

Notice of Private Scavenging Service.

(To be printed in diglott.)

__________ MUNICIPALITY.

Dated __________ 19 .

1. No. __________
2. Name __________
3. Address __________
4. Fees to be levied Rs. __________
5. Date of service of notice __________

Bill Collector.

Chairman.

Notice of Private Scavenging Service.

(To be printed in diglott.)

__________ MUNICIPALITY.

1. No. __________
2. Name __________
3. Address __________
4. Take notice that private scavenging service will be rendered by the municipality from 191 in respect of the latrine attached to house No. _____ street, _____ ward, _____ unless you show cause to the contrary within [seven] days from the date of service of this notice. The amount of fee that will be levied according to the sanctioned scale is Rs. _____ per quarter and in the absence of a reply within the time specied above the contract referred to in section 218 of the District Municipalities Act will be deemed to have been completed.
5. Date of service of notice __________

Bill Collector.

Chairman.

MUNL. FORM NO. 31.

Memorandum showing progress of Collection of Bills in this book. It contains Bills Nos.________to________. The numbers of Bills shown below are the last figures in the numbers of the Bills omitting hundreds and thousands.

[*Note.*—To be used for private scavenging fees also.]

Account of realisation.								Number of		House or land tax.	Water and drainage tax.	Lighting tax.	Total.	First half-year.					Second half-year.				
														Date of					Date of				
Date.	Number collected.	Number outstanding.	Initials of tax clerk.	Date.	Number collected.	Number outstanding.	Initials of tax-clerk.	Bills.	Assessment.					Service of notice.	Collection.	Credit.	Number of warrant, if any.	Initials of tax clerk.	Service of notice.	Collection.	Credit.	Number of warrant, if any.	Initials of tax clerk.
										RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.										
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MUNL. FORM NO. 31—*cont.*

*Memorandum showing progress of Collection of Bills in this book. It contains Bills Nos.*________*to*________. *The numbers of Bills shown below are the last figures in the numbers of the Bills omitting hundreds and thousands*—cont.

[*Note.*—To be used for private scavenging fees also.]

Account of realisation.								Number of		House or land tax.	Water and drainage tax.	Lighting tax.	Total.	First half-year.					Second half-year.				
Date.	Number collected.	Number outstanding.	Initials of tax clerk.	Date.	Number collected.	Number outstanding.	Initials of tax-clerk.	Bills.	Assessment.					Date of Service of notice.	Date of Collection.	Date of Credit.	Number of warrant, if any.	Initials of tax clerk.	Date of Service of notice.	Date of Collection.	Date of Credit.	Number of warrant, if any.	Initials of tax clerk.
										RS. A. P.	RS. A. P.	RS. A. P	RS. A. P.										
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MUNL. FORM NO. 31—*cont.*

Memorandum showing progress of Collection of Bills in this Book. It contains Bills Nos. ________ *to* ________ . *The numbers of Bills shown below are the last figures in the numbers of the Bills omitting hundreds and thousands*—cont.

[*Note.*—To be used for private scavenging fees also.]

Account of realization.								Number of		House or land tax.	Water and drainage tax.	Lighting tax.	Total.	First half-year.					Second half-year.				
														Date of					Date of				
Date.	Number collected.	Number outstanding.	Initials of tax clerk.	Date.	Number collected.	Number outstanding.	Initials of tax clerk.	Bills.	Assessment.					Service of notice.	Collection.	Credit.	Number of warrant, if any.	Initials of tax clerk.	Service of notice.	Collection.	Credit.	Number of warrant, if any.	Initials of tax clerk.
								68		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.										
								69															
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MUNL. FORM NO. 31-A.

Memorandum showing progress of Collection of Bills in this Book. It contains Bills Nos.————to————.

(Article 141.) (To be printed on half foolscap lengthwise.)

[*Note.*—The numbers of bills shown below are the last figures in the numbers of the bills omitting hundreds and thousands. To be used for bill books of profession tax and tax on servants.]

Account of realizations.				Numbers of			Date of					Numbers of			Date of				
Date.	Number collected.	Number outstanding.	Initials of tax clerk.	Bills.	Assessment.	Amount.	Service of notice.	Collection.	Credit.	Number of warrant, if any.	Initials of tax clerk.	Bills.	Assessment.	Amount.	Service of notice.	Collection.	Credit.	Number of warrant, if any.	Initials of tax clerk.
						RS. A. P.								RS. A. P.					
				1								21							
				2								22							
				3								23							
				4								24							
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				18								38							
				19								39							
				20								40							

MUNL. FORM NO. 31-A—*cont.*

*Memorandum showing progress of Collection of Bills in this Book. It contains Bills Nos.*________ *to*__________ cont.

(Article 141.) (To be printed on half foolscap lengthwise.)

[*Note.*—The numbers of bills shown below are the last figures in the numbers of the bills omitting hundreds and thousands. To be used for bill books of profession tax and tax on servants.]

Numbers of			Date of					Numbers of			Date of					Numbers of			Date of				
Bills.	Assessment.	Amount.	Service of notice.	Collection.	Credit.	Number of warrant, if any.	Initials of tax clerk.	Bills.	Assessment.	Amount.	Service of notice.	Collection.	Credit.	Number of warrant, if any.	Initials of tax clerk.	Bills.	Assessment.	Amount.	Service of notice.	Collection.	Credit.	Number of warrant, if any.	Initials of tax clerk.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
		RS. A. P.								RS. A. P.								RS. A. P.					
41								61								81							
42								62								82							
43								63								83							
44								64								84							
45								65								85							
46								66								86							
47								67								87							
48								68								88							
49								69								89							
50								70								90							
51								71								91							
52								72								92							
53								73								93							
54								74								94							
55								75								95							
56								76								96							
57								77								97							
58								78								98							
59								79								99							
0								80								100							

MUNL. FORM NO. 32.

Register of Bills, etc., issued during th year 191 –191 .

(Article 136-A.) (To be printed on open foolscap.)

[*Note.*—Bill books should be consecutively numbered throughout the year for each tax separately, irrespective of the wards or bill-collectors concerned. Columns 1 to 3 of this register should be filled in as soon as the bills are prepared. If the columns for re-issue are not sufficient, a fresh entry may be made on the first vacant line. Separate pages or sets of pages should be set apart for each kind of tax and for all warrants.]

	Number of bill or warrant or notice of seizure of goods.			Issue.			Return.			Re-issue.			Return.			Re-issue.			Return.			
Book number.	From	To	To whom delivered.	Date.	Number of uncollected bills or warrants.	Initials of bill-collectors.	Date.	Number of uncollected bills or warrants.	Initials of clerk.	Date.	Number of uncollected bills or warrants.	Initials of bill-collectors.	Date.	Number of uncollected bills or warrants.	Initials of clerk.	Date.	Number of uncollected bills or warrants.	Initials of bill-collectors.	Date.	Number of uncollected bills or warrants.	Initials of clerk.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)

Munl. Form No. 33.

License for Places of Public Resort under Act II of 1888.

No.______

1. Name of applicant and place of abode ______
2. Owner of the place or building ______
3. Situation of the place or building ______
4. Size and description with number of main doors ______
5. Materials of which the roof and enclosures are made or proposed to be made. ______
6. Whether the license is annual or temporary ______
7. Purpose for which proposed to be used ______
8. Whether the premises are to be used during the day or during the night ______
9. Provision for preventing and extinguishing fire ______
10. Special conditions (if any) on which the license is granted ______
11. Period for which license is to continue in force ______
12. Fees paid Rs. ______

Date of collection ______ 191 .

Shroff. *Manager.*

Accountant. *Chairman or Secretary.*

License for Places of Public Resort under Act II of 1888.

______ Municipality.

Date ______ 191 .

No. ______

Name of applicant and place of abode.	Owner of the place or building.	Situation of the place or building.	Size and description with number of main doors.	Material of which the roof and enclosures are made or proposed to be made.	Whether the license is annual or temporary.	Purpose for which proposed to be used.	Whether the premises are to be used during the day or during the night.	Provision for preventing and extinguishing fire.	Special conditions (if any) on which the license is granted.	Period for which license is to continue in force.	Fees paid.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
											RS.

This license is granted subject to the following conditions:—

(1) No fire or naked lights shall, under any circumstances, be allowed inside the licensed premises.

(2) All swinging lights shall be suspended by metal wires or rods.

(3) No inflammable or explosive substance, such as petroleum, kerosene oil, fireworks, gunpowder, etc., in excess of the quantity required for one day's use, shall be stored upon or within the licensed premises.

(4) The main doors, enumerated in column 4 of this license, shall always be left unfastened and unobstructed whilst the public are using the licensed premises.

(5) No structural or material alteration shall be made in the premises now licensed, except with the written permission of the licensing authority.

(6) The premises shall not be kept open after 2 a.m. without special permission from the licensing authority.

(7) The licensee shall produce this license on demand under section 11 of the Act.

(8) This license is not transferable except with the permission of the licensing authority.

(9) The licensing authority and any subordinate duly authorized by him in that behalf and any Police Officer specially deputed to keep order during any entertainment in the licensed premises shall at all times have free access to the said premises to see whether the conditions of the license are fulfilled.

Additional conditions for buildings constructed of inflammable materials and for tents.

(10) No lights shall be affixed to the side walls, or posts of the building or enclosure hereby licensed, nor be placed within 5 feet of the walls or roof.

(11) No fireworks shall be ignited by the licensee or his servants within 100 yards of any part of the outer walls of the licensed premises.

(12) Smoking shall not be permitted within the licensed premises.

Authority granting license.

Any authority granting a license under this Act may, for reasons recorded in writing, revoke or suspend the same when he has reason to believe—

(*a*) that the license has been fraudulently obtained.

(*b*) that the enclosed place or building has been used for other purposes of public resort or entertainment than that for which the license was granted.

(*c*) that the place of building can no longer be safely used for the purpose for which the license was granted.

Note.—The licensing authority may add such other conditions to the license as he may deem desirable in the interests of the health or safety of the public.

MUNL. FORM NO. 34.

(Article 147.) (To be printed on half foolscap lengthwise.)

Warrant Fee Bill.

1. Kind of tax______
2. Assessment No.____
3. Name______
4. Address______
5. Half-year ending 30th September / 31st March 191 .
6. Amount of { Tax,* Rs.____ / Warrant Fee. Rs. 0-2-0 }
7. Date of collection____191 .
8. Date of credit____191 .
9. Shroff______
10. Bill Collector ______

Chairman or Secretary.

	RS. A. P.
* House/Land Tax ...	
Lighting tax ...	
Water and drainage tax	
Total ...	

Date of execution of warrant, if any. } ____191 .

Note.—When this form is used for private scavenging fees, etc., the necessary alterations should be made in manuscript.

Distraint Warrant.

(Section 104 and G.O. No. 89 M., dated 15th January 1898.)

______TAX.

To †______

Whereas______ of______ has not paid, or shown sufficient cause for the non-payment of, the sum of Rs.____ due for the tax noted above for the____ ending____191 , although the said sum has been duly demanded from the said____ and 15 ‡ days have elapsed since such demand was made. This is to command you to demand the said sum of Rs.____ together with annas two for warrant fee, failing payment of which you are to distrain the goods and chattels of the said____ (or, as the case may be, any goods and chattels found on the permises referred to, subject to the conditions laid down in section 106), to the amount of the said sum of Rs.____ together with Rs.____ for warrant fee and distraint fee, making together a sum of Rs.____ and such further sum as may be sufficient to defray the charges of taking, keeping and selling such distraint. If, within seven days next after such distraint, the amount due on account of the said taxes and fees shall not be paid, together with such further sum as may be sufficient to defray the charges of taking and keeping such distraint, you are to sell the said goods and chattels under orders to be hereafter issued by me and to remit the sale-proceeds of the distrained property, to the Municipal office, out of which the amount due on account of the said taxes and fees, viz., Rs.____, and the charges of taking, keeping and selling such distraint, will be deducted and credited to Municipal Funds, and the surplus, if any, returned to the owner of the articles distrained. If sufficient distraint cannot be found of the goods and chattels of the said____ you are to certify the same to me together with this warrant.

STATION____
*Date*____191 .

Chairman or Secretary.

N.B.—This portion should not be separated.

† Officer charged with execution of warrant. ‡ Three days in the case of tax on servants

Warrant Fee Receipt.

(To be printed in diglott.)

____MUNICIPALITY.

*Date*____191 .

Warrant No.____

Received from____ the sum of annas two (2) only on account of warrant fee for non-payment of____ tax on assessment No.____ for the half-year ending 30th September / 31st March 191 .

Bill Collector.

Chairman or Secretary.

Note.—This is a receipt for the warrant fee only. Rate-payers should be careful not to accept it as a receipt for taxes paid. It will not also hold good unless it is signed by an officer of the Municipality in token of having received the money.

MUNL. FORM NO. 35.

REGISTER of Warrants.

MUNL. FORM NO. 35.

Register of

[*Note.*—The clerk concerned should note the number of each warrant against the correspond initials in column 9 of this register in token thereof. When property is distrained for each tax.]

Serial number.	Warrant number.	Date of issue of warrant.	Name of party.	Assessment number.	Period to which tax relates.	Amount of tax involved.	Warrant fee.	Initials of the clerk and Chairman or Secretary.	Amount of tax collected.	Date of collection.	Collection of warrant fees.					
											April.	May.	June.	July.	August.	September.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
						RS. A. P.	AS.		RS. A. P.		AS.	AS.	AS.	AS.	AS.	AS.

NATURE OF TAX ____________

Warrants.

ing assessment number in the demand registers and in the bills concerned and place his a note to that effect should be made in column 27. Separate sets of pages should be set apart

Written off.	Number in writes-off register.	Balance of warrant fee at the end of first half-year.	Collection of warrant fees in						If executed reference to number in the register of distrained property.	Written off.	Number on the writes-off register.	Balance carried to next year's register.		Remarks.
			October.	November.	December.	January.	February.	March.				Amount of tax involved.	Warrant fee.	
(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	
AS.		AS.	AS.	AS.	AS.	AS.	AS.	AS.		AS.		RS. A. P.	AS.	

MUNL. FORM NO. 36.

(Article 151.) (To be printed on half foolscap, lengthwise.)

Notice of Seizure of Goods.

Serial No.________

________________Tax.

To____________________

Address____________________

Take notice that I have this day, under the authority of warrant No.________, seized the goods and chattels specified in the inventory on the reverse, for the sum of Rs.________due for the tax mentioned above for the________ ending________191 ; and that unless within seven days from the date of service of this notice, you pay into the office of the Municipal Council of________the amount due, together with the warrant-fee, the distraint fee, and the cost of taking and keeping the goods and chattels, they will be sold under the orders of the Chairman at the Municipal office or elsewhere on the day to be fixed by the Chairman. The goods and chattels may, however, be sold at once if they are liable to speedy and natural decay.

MUNICIPALITY________________
Date________________191 .

Officer executing Warrant of Distress.

Notice of Seizure of Goods.

(To be printed in diglott.)

Serial No.________

________________Tax.

To____________________

Address____________________

Take notice that I have this day, under the authority of warrant No.________, seized the goods and chattels specified in the inventory on the reverse, for the sum of Rs.________due for the tax mentioned above for the________ending________191 ; and that unless within seven days from the date of service of this notice, you pay into the office of the Municipal Council of________the amount due, together with the warrant fee, the distraint fee, and the cost of taking and keeping the goods and chattels, they will be sold under the orders of the Chairman at the Municipal office or elsewhere on the day to be fixed by the Chairman. The goods and chattels may, however, be sold at once if they are liable to speedy and natural decay.

MUNICIPALITY________________
*Date*________________191 .

Officer executing Warrant of Distress.

MUNL. FORM No. 36—*cont.*

Inventory of Article seized.

(To be printed in diglott.)

Description of articles.	Number of articles seized.	Estimated value.	Amount of claim.	Remarks.*
		RS. A. P.	RS. A. P.	

* *Note.*—If the property is brought to the office after distraint, the signature of the officer who takes charge of the goods distrained should be obtained in the remarks column of this foil. But if, after the property is seized and before it is removed, the defaulter pays the tax and the warrant and distraint fees, the distraining officer will return the property and hand over the formal receipts for the tax and the warrant fee. He will also endorse on the warrant fee receipt an acknowledgment of the payment of the distraint fee; and a formal receipt in Form No. 38 will be sent from the Municipal office as soon as the amount is paid in.

Inventory of Article seized.

(To be printed in diglott.)

Description of articles.	Number of articles seized.	Estimated value.	Amount of claim.	Remarks.
		RS. A. P.	RS. A. P.	

MUNL. FORM NO. 37.

Register of Distrained Property for the year 191 —191 .

(Article 151.) (To be printed on open foolscap.)

[*Note.*—(1) Separate pages should be set apart for different classes of taxes.

(2) The "remarks" column should be utilized for obtaining the signature of the party concerned, when property is returned and for noting the action taken in the case of balance still due by owner. Carts seized under section 89 should be at once brought into this register. Only the surplus sale-proceeds of distrained property should be held under deposits—the amount realized on account of tax, etc., being taken to the credit of the service head, when the sale-proceeds are credited. The surplus cannot be refunded unless claimed within six months—vide section 270 of the Act. This register should be frequently inspected by the Chairman and Secretary with a view to see that there is no undue delay in disposing of the property seized and that the various articles have been duly accounted for.]

Serial number.	Name of defaulter.	Warrant number.	Class of tax.	Assessment or bill number.	Amount of tax and warrant fees.	Amount of distraint fees.	Costs and penalties—vide Schedule G and section 90 (2).	Total amount due (columns 6 to 8).	Date of distraint.	Reference to inventory number.	Details of property seized.	Realized			Date of credit in chitta.	Amount credited to revenue.	Balance due		Deposit item number.	Remarks.
												From owner.	By sale: Amount.	By sale: Reference to item number in register of sales.			To owner.	By owner.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
					RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.				RS. A. P.	RS. A. P.			RS. A. P.	RS. A. P.	RS. A. P.		

MUNL. FORM No. 38.

(Article 154.) (To be printed on quarter foolscap lengthwise.)

Distraint Fee Receipt.

1. Receipt No. ________
2. Warrant No. ________ of 191 -191 .
3. Kind of tax ________
4. Half-year ending 30th September / 31st March 191 .
5. Reference to item in register of distrained property. ________
6. Tax, Rs. ________
7. Amount of { Distraint fee ... Rs. ________ ; Other incidental charges, if any, Rs. ________ }
8. Date of collection ________ 191 .
9. Date of credit ________ 191 .
10. Shroff ________
11. Accountant ________

Manager.

Chairman or Secretary.

Distraint Fee Receipt.

(To be printed in diglott.)

________ MUNICIPALITY.

Receipt No. ________ *Date* ________ 191 .

Received from ________

the sum of Rupees *(________) ________

________ on account of distraint fee and other incidental charges incurred in the execution of warrant No. ________ for ________ tax for the half-year ending 30th September / 31st March 191 .

* Distraint fee ... ... Rs. ________

Other incidental charges ... Rs. ________

Manager. *Chairman or Secretary.*

MUNL. FORM NO. 39.

Register of Writes-off, and temporary remissions other than for vacancy for the year 191 —191 .

(Article 165.) (To be printed on open foolscap.)

[*Note.*—Particulars should be recorded in this register of all writes-off or temporary remissions granted by the Chairman or the Council otherwise than on appeal, such as on account of poverty. Separate pages should be set apart for each class of tax, etc., and the initials of the clerk concerned taken in column 16 against each item in token of his having made the necessary note in the bill. The blank space above column 5 is for entry for the particular tax, etc., written off. In places where there is a paid Secretary, that officer might personally verify the facts and note his recommendations in column 11.]

Serial number.	Name of party.	Assessment number.	Period.		Lighting tax.	Water and drainage tax.	Warrant fees.	Warrant number.	Grounds on which write-off or remission is proposed.	Recommendation of Secretary or Ward Councillor, if any, with initials.	Amount remitted.	Amount written off.	Number and date of Council's resolution.	Initials of Chairman or Secretary.	Initials of Bill Clerk.	Remarks.
				Amount.	Amount.	Amount.										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
				RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.				RS. A. P.	RS. A. P.				

MUNL. FORM NO. 40.

Register of Vacancy Remissions for the half-year ending $\frac{\textit{30th September}}{\textit{31st March}}$ 191 -191 .

(Article 161.) (To be printed on open foolscap.)

[*Note.*—In cases of continued vacancy, notice need not be given at the beginning of every year. When this concession is taken advantage of, the first half-year's opening entries should be repeated for the second half-year, under a heading "continued vacancies."]

									Assessment.						Remission allowed by way of refund								
															From current collections.			From other than current collections.					
Serial number.	Date of receipt of notice.	Name of owner or agent.	Name of street or designation of building.	Survey or Door number.	Division and assessment number.	From what date vacancy admitted.	Date of re-occupation.	Period of vacancy.	House-tax.	Lighting-tax.	Water and drainage tax.	Date of credit.	Chairman's orders and initials.	Date of application for refund.	House-tax.	Lighting-tax.	Water and drainage tax.	House-tax.	Lighting-tax.	Water and drainage tax.	Voucher number.	Date of payment.	Secretary's or Manager's initials.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
									RS. A. P.	RS. A. P.	RS. A. P				RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.			

MUNL, FORM NO. 41.

List of Animals and Vehicles subject to license tax for the half-year ending *30th September* / *31st March* 191 –191 .

(Article 169.) (To be printed on open foolscap.)

Serial number.	Number of licenses taken out in the previous half-year.		Name of party.	Address.	Demand.						Date of transmission of form of application.	Service of notice.		Number of warrant.	Amount paid.				Remissions and writes-off.			Balance.		Number of licenses of next year for vehicles and animals.
					Vehicles.			Animals.							Vehicles.		Animal.							
	Vehicles.	Animals.			Description.	Number.	Amount.	Description.	Number,	Amount.		Date.	Number.		Number of license.	Amount.	Number of license.	Amount.	Vehicle tax.	Animal tax.	Number and date of council's resolution.	Vehicle tax.	Animal tax.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
							RS. A. P.			RS. A. P.						RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.		RS. A P.	RS. A. P.	

MUNL. FORM No. 42.

Serial No.———

Application for License for animals and Vehicles.

[Schedule C (section 80) of Act.]

(Article 170.) (To be printed on half foolscap breadthwise.)

(To be printed in diglott.)

See Reverse.

To

THE CHAIRMAN,

MUNICIPAL COUNCIL,

———————

I hereby certify that I have in my possession the animals and vehicles set forth in the list given hereunder, and no others liable to tax under schedule B of the District Municipalities Act for the half-year ending 30th September / 31st March 191 . I remit herewith the sum of Rs. (————)———— ———— on that account :—

Description of animals and vehicles	Number.	Rate.	Amount.
		RS. A. P.	RS. A. P.
Four-wheeled vehicle with springs constructed to be drawn by two or more horses		10 0 0	
Four-wheeled vehicle with springs constructed to be drawn by a horse, bull or bullock, or by two or more horses under thirteen hands, or by bulls or bullocks		5 0 0	
Two-wheeled vehicle with springs constructed to be drawn by one or more horses, bulls or bullocks		3 0 0	
Other vehicle with springs, or palanquin, bicycle or tricycle		3 0 0	
Elephant		12 0 0	
Camel		6 0 0	
Horse over thirteen hands		5 0 0	
Horse of or under thirteen hands		2 0 0	
Horse of or under eleven hands		1 0 0	
Bullock or bull		0 8 0	
Male buffalo		0 8 0	
Dog		0 8 0	
Ass		0 4 0	
Cart or other vehicle without springs		2 0 0	
Numbering fees			
Total ...			

For Municipal Office.

Received Rs.————and credited

in the accounts on————, ——191 .

Shroff.

Signature————————

Address————————

Date———————— 191 .

No.

________________ MUNICIPAL OFFICE,

Dated ____________ 191 .

To

____

Address ____________________

____

SIR,

I have the honour to request that you will kindly fill up the form on the reverse and return it to the Municipal office within a week together with the amount due. The required licenses will then be granted.

I have the honour to be,
Sir,
Your obedient servant,

Chairman or Secretary.

STATION ____________

Dated ________ 191 .

Date of despatch ____________ 191 .

Date of return ____________ 191 .

License No.

MUNL. FORM NO. 43.

(Article 170.) (To be printed on quarter foolscap lengthwise.)

Vehicle/Animal License.

(Here print kind of vehicle or animal.)

1. Serial number in half-yearly list ________
2. Name ________
3. Address ________
4. Schedule No. ________
5. Half-year ending 30th September/31st March 191 .
6. Tax, Rs. (print amount).
7. Date of collection ________ 191 .
8. Shroff ________
9. Manager ________

Accountant.

Chairman or Secretary.

Vehicle/Animal License.

(To be printed in diglott.)

________ MUNICIPALITY,

Date ________ 191 .

License granted to ________

Address ________

for a (here print kind of vehicle or animal) for the half-year ending 30th September/31st March 191 .

Received Tax, Rs. (print amount)

(Here print above in vernacular.)

Manager. *Chairman or Secretary.*

Note.—A separate form should be printed for each kind of vehicle or animal with its name and the amount of tax in print. The licenses for tax on bulls or bullocks shall bear the particular half-year printed thereon.

MUNL. FORM NO. 44.

(Article 170.) (To be printed on quarter foolscap lengthwise.)

Registration Certificate for a cart or other vehicle without springs.

1. Name__________
2. Street__________
3. Door No.__________
4. Half-year ending 30th September 191 .
5 Tax, Rs. 2.
6. Numbering fee, Rs. __________
7. Date of collection__________191 .
8. Date of credit__________191 .
9. Shroff__________
10. Manager__________

Accountant.

Chairman or Secretary.

Registration Certificate for a cart or other vehicle without springs.

(To be printed in diglott.)

__________MUNICIPALITY,

*Date*__________191 .

Registration certificate granted to__________

____

Address__________

for a $\frac{\text{a cart}}{\text{vehicle without springs}}$ for the half-year ending 30th September

191 .

Received tax, Rs. 2.

Also received numbering fee, Rs.__________

Manager. *Chairman or Secretary.*

Note.—The number of this license should correspond with the number on the cart or on the tin ticket issued.

MUNL. FORM NO. 45.

(Article 170.) (To be printed on quarter foolscap breadthwise.)

(To be printed on the reverse of the Notice of Demand.)

Description.	Vehicles.			Description.	Animals.			Remarks.
	Number.	Rate.	Amount.		Number.	Rate.	Amount.	
		RS. A.	RS. A.			RS. A.	RS. A.	

Counterfoil.

Serial number in half-yearly list_____

Name_____

Date of notice of demand_____

Date of service of notice of demand_____

Manner of service of notice of demand_____

Signature of the officer serving the notice of demand.

Manager.

Signature of Chairman or Secretary.

Notice of Demand for Vehicle and Animal Tax

(To be printed in diglott.)

__________MUNICIPALITY.

Assessment No._____

To__________

Address__________

The tax due by you for the animals and vehicles believed to be in your possession as specified on the reverse, for the half-year ending $\frac{\text{30th September}}{\text{31st March}}$ 19 , is Rs._____As._____.

This amount is payable at the Municipal office within 15 days from the date of service of this notice. If it is not paid within that period and you do not show sufficient cause why the same should not be paid, a warrant will issue for the distraint of your property, and for each such warrant a fee of 2 annas will be leviable. If the tax and fee still remain unpaid, your property will be liable to be distrained—*vide* sections 103 to 111 of the Act.

In case you are dissatisfied with the above assessment, you can prefer an appeal to the Municipal Council within 15 days, subject to the conditions, etc., laid down in sections 97 to 99.

Date of service of notice_____191 .

Manner of service__________

Bill Collector.

Chairman or Secretary.

MUNL. FORM NO. 46. (Article 171.) (To be printed on half foolscap lengthwise.)

Warrant and Special License for Vehicle and Animal Tax and Warrant Fee Bill.

1. Warrant No. ______
2. Kind of tax ______
3. Assessment No. ______
4. Name ______
5. Address ______
6. Half-year ending 30th September / 31st March 191
7. Amount of { License tax* Rs. ______ / Warrant fee, Rs. 0-2-0.
8. Date of collection ______ 191 .
9. Date of credit ______
10. Accountant ______
11. Shroff ______
12. Bill collector ______

* *Chairman or Secretary.*

Description.	Vehicles.			Animals.		
	Number.	Rate.	Amount.	Number.	Rate.	Amount.
		RS. A.	RS. A.		RS. A.	RS. A.

Date of execution of warrant, if any. } ——191

Distraint Warrant for Vehicle and Animal Tax.

(Section 104 and G.O. No. 89 M., dated 15th Jan. 1898.)

Warrant No.—— Vehicle and Animal License Tax.

To * ______ ______

Whereas ______ of ______ has not paid, or shown sufficient cause for the non-payment of the sum of Rs. ______ due for the Vehicle and Animal License Tax noted above for the ______ ending ______ 191 although the said sum has been duly demanded from the said ______ and 15 days have elapsed since such demand was made, this is to command you to demand the said sum of Rs. ______ together with 2 annas for warrant fee, failing payment of which you are to distrain the goods and chattels of the said —— ——, subject to the conditions laid down in section 106, to the amount of the said sum of Rs. ______ together with Rs. ______ for warrant fee and distraint fee, making together a sum of Rs. ______ and such further sum as may be sufficient to defray the charges of taking, keeping and selling such distraint. If, within seven days next after such distraint, the amount due on account of the said license, taxes and fees shall not be paid together with such further sum as may be sufficient to defray the charges of taking and keeping such distraint, you are to sell the said goods and chattels under orders to be hereafter issued by me, and to remit the sale-proceeds of the distrained property to the municipal office, out of which the amount due on account of the said license, taxes and fees, viz., Rs. ______, and the charges of taking, keeping and selling such distraint will be deducted and credited to the Municipal Fund, and the surplus, if any, returned to the owner of the articles distrained. If sufficient distraint cannot be found of the goods and chattels of the said ______, you are to certify the same to me together with this warrant.

STATION ______ }
Date ______ 191 . }

Chairman or Secretary.

* Officer charged with execution of warrant.

N.B.—This portion should not be separated.

Special License for Vehicle and Animal Tax and Warrant Fee Receipt.

______ MUNICIPALITY.

License No. Special *Date* ______ 191

Special license granted to ______ ______ on receipt of the sum of Rs.* (______) ______ on account of Vehicle and Animal Tax as per Assessment No.—for the half-year ending 30th September / 31st March 191 .

Received also warrant fee of two annas.

		RS. A. P.
* License tax as per details below.		
Warrant fee		0 2 0
Total ...		

Bill Collector.

* *Chairman or Secretary.*

Description.	Vehicles.			Animals.		
	Number.	Rate.	Amount.	Number.	Rate.	Amount.
		RS. A.	RS. A.		RS. A.	RS. A.

MUNL. FORM NO. 47.

Collection Register of Tax on Vehicles, Animals and Carts for the half-year ending $\frac{\textit{30th September}}{\textit{31st March}}$ 191 .

(Article 173.) (To be printed on open demy.)

[*Note*.—Collections made on warrants and special licenses should be entered in a separate part of this register set aside for the purpose. Column 32 only should be totalled daily and the result posted in column 33.]

				Vehicles with springs.								Carts and other vehicles without springs.		
				Four wheeled, etc., Rs. 10.		Four wheeled, etc., Rs. 5.		Two wheeled, etc., Rs. 3.		Other vehicles, etc., Rs. 3.				
Date of collection.	Schedule number.	Name of party.	Address.	License number or numbers.	Amount.	License number or numbers.	Amount.	License number or numbers.	Amount.	License number or numbers.	Amount.	License number or numbers.	Amount of tax, Rs. 2.	Fees for numbering carts and penalties.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
					RS. A.		RS. A.		RS. A.		RS. A.		RS. A.	RS. A.
		Carried over ...												

MUNL. FORM NO. 47—*cont.*

Collection Register of Tax on Vehicles, Animals and Carts for the half-year ending $\frac{\textit{30th September}}{\textit{31st March}}$ 191 —cont.

Animals.																		
Elephant, Rs. 12.		Camel, Rs. 6		Horse over 13 hands, Rs. 5.		Horse of or under 13 hands, Rs. 2.		Horse of or under 11 hands, Re. 1.		Bullock, Bull or Male Buffalo, As. 8.		Dog, As. 8.		Ass, As. 4.		Total payments as per each schedule.	Daily total.	Initials of manager or shroff in token of verification of daily totals.
License number or numbers.	Amount.	License number or numbers.	Amount.	License number or numbers.	Amount.	License number or numbers.	Amount.	License number or numbers.	Amount.	License number or numbers.	Amount.	License number or numbers.	Amount.	License number or numbers.	Amount.			
(16)	(17)	(1	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
	RS. A.		RS. A		RS. A.		RS. A.		RS. A.		RS. A.		RS. A.		RS. A.	RS. A.	RS. A.	

MUNL. FORM NO. 48.

LICENSE for offensive and dangerous trades, temporary erections and obstructions in streets, etc.

MUNL. FORM NO. 48.

License for offensive and dangerous trades, temporary erections and obstructions in streets, etc.

1. No.________
2. Name________
3. Address________
4. Purpose *________
5. Rate at which charged________
6. Amount of fee________
7. Date of collection and of the issue of receipt.________
8. Shroff________
9. Date of issue of license________
10. Period of license________
11. Manager________

Accountant.

Chairman or Secretary.

* In the case of fluctuating rates such as those connected with pandals, etc., sufficient data should be given such as dimensions, value, etc., to enable the payment to be checked.

License for offensive and dangerous trades, temporary erections and obstructions in streets, etc.

(To be printed in diglott.)

________ MUNICIPALITY,

*Dated*________ 191 .

No.________

License to________

Address________

For purpose________

Period________

Manager.

Chairman or Secretary.

Receipt for the collection of fees for the issue of licenses for offensive and dangerous trades, temporary erections and obstructions in streets, etc.

(To be printed in diglott.)

________ MUNICIPALITY,

*Dated*________ 191 .

No.________

Received from________ the sum of Rs. (________)________ being the fees for the issue of a license for________

Shroff________

Accountant________

Signature________

Designation________

Note.—This is only a *receipt* and not a *license*. The latter will be issued in due course and it is only then that the trade can be started or erection constructed.

MUNL. FORM NO. 48-A.

License Form A issued under the Indian Petroleum Act.

1. No.________
2. Name*________
3. Address________
4. Rate at which charged________
5. Amount of fee________
6. Date of collection and issue of receipt________
7. Shroff________
8. Date of issue of license________
9. Period of license________
10. Manager________

Accountant.

Chairman or Secretary.

FORM A.

(Rule 2 of Chapter IV of Part II of Appendix to G.O. No. 1516 M., dated 11th September 1909.)

License to possess petroleum (other than dangerous petroleum), otherwise than in bulk.

No.________

Fee, Rs.________

License is hereby granted to________ ________*________ for the storage, in the storage shed described below, of________gallons of petroleum, subject to the rules for the storage of petroleum published in Notification No. 441, dated 24th July 1909, and to the further conditions on the back of this license.

*The*________191 .

Chairman, Municipal Council,

________*Municipality.*

* *Description of the storage shed above referred to.*

[P.T.O.

Receipt for the collection of fees for the issue of licenses under the Indian Petroleum Act.

________MUNICIPALITY,

*Dated*________191

No.________

Received from________ the sum of Rs.________, being the fees for the issue of a license in Form A for________

Shroff________

Accountant________

Signature________

Designation________

Note.—This is only a receipt and not a license. The latter will be issued in due course and it is only then that the storage shed can be opened.

ENDORSEMENT ON FORM A.

Conditions of the License.

If the licensing officer call on the holder of a license, by a notice in writing, to execute any repairs of the storage shed, which may, in the opinion of such officer, be necessary for the safety of the shed, the holder of the license shall execute the repairs within such period, not being less than one month from the date of receipt of the notice, as may be fixed by the notice.

2. The storage shed shall be constructed of masonry or other uninflammable material with terraced tile or iron roofs and with tiled or paved or earthen floors, but the beams, rafters, columns, windows and doors may be of wood.

3. Either the doorways and other openings of the storage shed shall be built up to a height of 2 feet above the level of the road or street, or the floor sunk to a depth of 2 feet below the level of the road or street, so that the petroleum cannot flow out from the building in case of its escape from the receptacle in which it is contained, or the building itself shall be surrounded with a masonry wall or embankment or both not less than 2 feet high. When the quantity of petroleum stored exceeds 16,000 gallons, the height or depth shall be 3 feet.

A combination of these methods is permissible.

4. The following distances shall be kept clear round the building:—

Distances to be kept clear round buildings or enclosure walls.	Number of gallons to be stored.
None ...	5,000 and under.
20 feet	Over 5,000 and up to 50,000.
30 feet	Unlimited.

5. No light, except a light of such strength, position and character as is not liable to ignite any inflammable vapour, nor fire of any description, shall be permitted within the storage shed.

MUNL. FORM NO. 48-C.

License Form C issued under the Indian Petroleum Act.

1. No.________
2. Name ________
3. Address________
4. Rates at which charged________
5. Amount of fee________
6. Date of collection and issue of receipt________
7. Shroff________
8. Date of issue of license________
9. Period of license________
10. Manager________

Accountant.

Chairman or Secretary.

FORM C.

(Rule 4 of Chapter IV of part II of Appendix to G.O. No. 1516 M., dated 11th September 1909).

***License to** possess **dangerous** petroleum in quantity not exceeding forty gallons.*

No.________

Fee, Rs. 3.

License is hereby granted to ________ ________* ________ for the storage, in the storage shed described below, of ________ gallons of dangerous petroleum, subject to the rules for the storage of petroleum published in Notification No. 441, dated 24th July 1909, and to the further conditions on the back of this license.

*The*________191 .

Chairman, Municipal Council,

________*Municipality.*

* *Description of the storage shed above referred to.*

[P.T.O.

Receipt for the collection of fees for the issue of licenses under the Indian Petroleum Act.

________MUNICIPALITY,

*Dated*________191 .

No.________

Received from________

the sum of Rs.________

being the fees for the issue of license in Form C for________

Shroff ________

Accountant________

Signature________

Designation________

Note.—This is only a receipt and not a license. The latter will be issued in due course and it is only then that the storage shed can be opened.

ENDORSEMENT ON FORM C.

Conditions of the License.

1. If the licensing officer call upon the holder of a license, by notice in writing, to execute any repairs of the storage shed, which may, in the opinion of such officer, be necessary for the safety of the shed, the holder of the license shall execute the repairs within such period, not being less than one month from the date of receipt of the notice, as may be fixed by the notice.

2. The license-holder is prohibited from delivering any quantity of dangerous petroleum exceeding three gallons to any one who has not a license under section 5 or section 6 of the Act, or any less quantity of such petroleum, except in accordance with the conditions of the proviso to section 6 of the Act, as to the vessels in which the petroleum must be contained.

3. The petroleum shall be stored in gas-tight tinned or galvanized sheet iron, steel or lead plate receptacles containing each not more than ten gallons and fitted with well-made filling holes and well-fitting screw plugs, or fitted with screw cap or other cap with metal air-tight undercap. Such receptacles shall be packed in strong wooden cases, the thickness of the wood to be not less than three-eighths of an inch; provided that wood cases shall not be necessary when the receptacles are made of tinned or galvanized sheet iron or steel, and have the following thickness of metal:—

	Not less than
(1) When the capacity does not exceed two gallons	27 B.W.G.
(2) When the capacity exceeds two gallons but does not exceed four gallons.	22 B.W.G.
(3) When the capacity exceeds four gallons but does not exceed eight gallons.	20 B.W.G.
(4) When the capacity exceeds eight gallons	16 B.W.G.

4. An air space of at least one-tenth of its capacity shall be left in each receptacle at the time of filling.

5. Receptacles shall be so substantially constructed and secured as not to be liable, except under circumstances of grave negligence or extraordinary accident, to be broken or become defective, leaky or insecure.

6. The receptacles shall be labelled in accordance with the provisions of section 7 of the Act.

7. Any receptacle, before being repaired, shall be cleared of all dangerous petroleum and of all dangerous vapours arising from the same.

8. The storage shed in which the dangerous petroleum is stored shall be well ventilated and constructed of uninflammable material; provided, however, that the doors and windows may be of wood.

9. All ventilating openings in the storage shed shall be protected by strong wire gauze.

10. No light, except a light of such strength, position and character as is not liable to ignite any inflammable vapour, nor fire of any description, shall be permitted at any time within the storage shed.

11. All due precautions shall be taken for the prevention of unauthorized persons having access to any dangerous petroleum kept and to the vessels containing or having actually contained the same.

12. Every person managing or employed on or in connection with the storage shed shall abstain from any act whatever which tends to cause fire or explosion and which is not reasonably necessary and shall prevent any other person from doing such act.

13. The drum or other receptacle containing dangerous petroleum shall only be opened on the licensed premises at or immediately adjoining the storage shed and for the time necessary for drawing off the petroleum, and during such drawing off every reasonable precaution shall be adopted for preventing the escape of dangerous petroleum or the vapour therefrom.

14. Where a storage shed forms a part of or is attached to another building, and where the intervening floor or partition is of an unsubstantial or inflammable character or has openings therein, the whole of such building shall be deemed to be the storage shed and no portion of such storage shed shall be used as a dwelling or as a place where persons assemble. The storage shed shall have a separate entrance from the open air distinct from any building or dwelling in which persons assemble.

15. The storage shed shall be liable to inspection by an officer not being of lower rank than an Inspector of Police, authorized by the Governor in Council in this behalf.

MUNL. FORM NO. 48-G.

License Form G issued under the Indian Petroleum Act.

1. No.______
2. Name______
3. Address______
4. Rate at which charged______
5. Amount of fee______
6. Date of collection and issue of receipt______

______
7. Shroff______
8. Date of issue of license______
9. Period of license______
10. Manager______

Accountant.

Chairman or Secretary.

FORM G.

(Rule 1 of Chapter V of Part II of Appendix to G.O. No. 1516 M., dated 11th September 1909.)

General license to transport petroleum other than dangerous petroleum.

Fee, Rs. 100.

No.______

A general license is hereby granted to______

______

to transport petroleum, other than dangerous petroleum, subject to the rules contained in Chapter V of Part II of Judicial Notification No. 441, dated 24th July 1909, and to the condition at the back of this license.

This license shall continue in force till the

*The*______191 .

Chairman, Municipal Council,

______*Municipality.*

[P.T.O.

Receipt for the collection of fees for the issue of licenses under the Indian Petroleum Act.

______MUNICIPALITY,

*Dated*______191 .

No.______

Received from______

the sum of Rs.______

being the fees for the issue of a license in

Form G for______

Shroff______

Accountant______

Signature______

Designation______

Note.—This is only a receipt and not a license.

ENDORSEMENT ON FORM G.

Condition of the License.

The petroleum, if not in bulk, shall be packed in air-tight tins or drums of steel or iron, or other receptacles not easily broken, or in tank-carts of a pattern approved by the Governor in Council in this behalf, or in bottles securely stoppered and carefully packed so as to avoid risk of breakage.

MUNL. FORM NO. 48-H.

License Form H issued under the Indian Petroleum Act.

1. No.________
2. Name________
3. Address________
4. Rate at which charged________
5. Amount of fee________
6. Date of collection and issue of receipt________
7. Shroff________
8. Date of issue of license________
9. Period of license________
10. Manager________

Accountant.

Chairman or Secretary.

FORM H.

(Rule 2 of Chapter V of Part II of Appendix to G.O. No. 1516 M., dated 11th September 1909.)

General license to transport dangerous petroleum otherwise than in bulk.

(When the quantity to be transported at a time does not exceed 40 gallons.)

FEE, Rs 50.

No.________

A general license is hereby granted to________ to transport dangerous petroleum otherwise than in bulk, subject to the rules contained in Chapter V of Part II of Judicial Notification No. 441, dated 24th July 1909, and to the further conditions on the back of this license.

This license shall continue in force till the____ day of________

*The*________191 .

Chairman, Municipal Council,
________*Municipality.*

[P.T.O.

Receipt for the collection of fees for the issue of licenses under the Indian Petroleum Act.

________MUNICIPALITY,

*Dated*________191 .

No.________

Received from________ the sum of Rs.________ being the fees for the issue of a license in Form H for________

Shroff________

Accountant________

Signature________

Designation________

Note.—This is only a receipt and not a license.

ENDORSEMENT ON FORM H.

1. The petroleum must be contained in gas-tight tinned or galvanized sheet iron, steel, or lead plate receptacles containing each not more than forty gallons and fitted with well-made filling holes and well-fitting screw plugs, or with screw cap or other cap with metal air-tight under cap. Such receptacles shall be packed in strong wooden cases, the thickness of the wood to be not less than three-eighths of an inch :

Provided that wooden cases shall not be necessary where the receptacles are made of tinned or galvanized sheet iron or steel, and have the following thickness of metal :—

	Not less than
(1) When the capacity does not exceed 2 gallons	27 B.W.G.
(2) When the capacity exceeds 2 but does not exceed 4 gallons	22 B.W.G.
(3) When the capacity exceeds 4 but does not exceed 8 gallons	20 B.W.G.
(4) When the capacity exceeds 8 but does not exceed 20 gallons	16 B.W.G.
(5) When the capacity exceeds 20 but does not exceed 30 gallons	14 B.W.G.
(6) When the capacity exceeds 30 but does not exceed 40 gallons	12 B.W.G.

2. An air-space of at least one-tenth of its capacity must be left in each receptacle at the time of filling.

3. The receptacles must be so substantially constructed and secured as not to be liable, except under circumstances of gross negligence or extraordinary accident, to be broken or become defective, leaky or insecure in transit.

4. The nature of the contents and the words "Highly inflammable" must be distinctly marked on the receptacles.

MUNL. FORM No. 48-J.

License Form J issued under the Indian Petroleum Act.

1. No.______
2. Name______
3. Address______
4. Rate at which charged______
5. Amount of fee______
6. Date of collection and issue of receipt______

______

7. Shroff______
8. Date of issue of license______
9. Period of license______
10. Manager______

Accountant.

Chairman or Secretary.

FORM J.

(Rule 5 of Chapter V of Part II of Appendix to G.O. No. 1516 M., dated 11th September 1909.)

Special license to transport petroleum other than dangerous petroleum.

No.______

Fee, Rs.

License is hereby granted to ______

______

to transport from ______ to ______ (______ cases or packages containing) * gallons of petroleum subject to the rules contained in Chapter V of Part II of Judicial Notification No. 441, dated 24th July 1909, and to the further condition on the back of this license.

The license shall continue in force till the ______ day of ______ ______

The ______ 191 .

Chairman, Municipal Council,

______ *Municipality.*

* To be omitted when the petroleum is transported in bulk.

[P.T.O,

Receipt for the collection of fees for the issue of licenses under the Indian Petroleum Act.

______ MUNICIPALITY

Dated ______ 191 .

No.______

Received from ______

the sum of Rs. ______

being the fees for the issue of a license in Form J for ______.

Shroff______

Accountant______

Signature______

Designation______

Note.—This is only a receipt and not a license.

ENDORSEMENT ON FORM J.

Condition of the License.

The petroleum, if not in bulk, shall be packed in air-tight tins or drums of steel or iron, or other receptacles not easily broken, or in tank-carts of a pattern approved by the Governor in Council in this behalf, or in bottles securely stoppered and carefully packed so as to avoid risk of breakage.

MUNL. FORM NO. 48-K.

FORM K.

License Form K issued under the Indian Petroleum Act.

1. No.________
2. Name________
3. Address________
4. Rate at which charged________
5. Amount of fee________
6. Date of collection and issue of receipt________
7. Shroff________
8. Date of issue of license________
9. Period of license________
10. Manager________

Accountant.

Chairman or Secretary.

(Rule 6 of Chapter V of Part II of Appendix to G.O. No. 1516 M., dated 11th September 1909.)

Special license to transport dangerous petroleum.

(When the quantity does not exceed 40 gallons.)

Fee, Rs.

No.________

License is hereby granted to________ of________ to transport________ cases or packages containing in all________ gallons of dangerous petroleum from________ to________ subject to the rules contained in Chapter V of Part II of Judicial Notification No 441, dated 24th July 1909, and to the further conditions on the back of this license.

The amount of petroleum in each case or package is stated below.*

This license shall continue in force till the________ day of________

*The*________ 191 .

*

Chairman, Municipal Council,

________ *Municipality.*

[P.T.O.

Receipt for the collection of fees for issue of licenses under the Indian Petroleum Act.

________ MUNICIPALITY,

*Dated*________ 191 .

No.________

Received from________ the sum of Rs.________ being the fees for the issue of a license in Form K for________

Shroff________

Accountant________

Signature________

Designation________

Note.—This is only a receipt and not a license.

ENDORSEMENT ON FORM K.

Conditions of License.

1. The petroleum must be contained in gas-tight tinned or galvanized sheet iron, or lead plate receptacles containing each not more than forty gallons and fitted with well-made filling holes and well-fitting screw plugs, or with screw cap or other cap with metal air-tight undercap. Such receptacles shall be packed in strong wooden cases, the thickness of the wood to be not less than three-eigths of an inch.

Provided that wooden cases shall not be necessary where the receptacles are made of tinned or galvanized sheet iron or steel, and have the following thickness of metal:—

	Not less than
(1) When the capacity does not exceed 2 gallons	27 B.W.G.
(2) When the capacity exceeds 2 but does not exceed 8 gallons	22 B.W.G.
(3) When the capacity exceeds 4 but does not exceed 8 gallons	20 B.W.G.
(4) When the capacity exceeds 8 but does not exceed 20 gallons	16 B.W.G.
(5) When the capacity exceeds 20 but does not exceed 30 gallons	14 B.W.G.
(6) When the capacity exceeds 30 but does not exceed 40 gallons	12 B.W.G.

2. An air-space of at least one-tenth of its capacity must be left in each receptacle at the time of filling.

3. The receptacles must be so substantially constructed and secured as not to be liable, except under circumstances of gross negligence or extraordinary accident, to be broken or become defective, leaky or insecure in transit.

4. The nature of the contents and the words "Highly inflammable" must be distinctly marked on the receptacles.

MUNL. FORM NO. 49.

Yearly List of persons carrying on offensive and dangerous trades.

(Article 175.) (To be printed on open foolscap.)

Ward No.__________.

Ward number.	Name of party.	Address.	Nature of trade.	Date from which started.	Amount of License fee due.	Orders of Chairman.	License issued.		Particulars of prosecution.		Amount of fee actually col-lected.	Bal-ance due.	Remarks.
							No.	Date.	Date of insti-tution.	Number in prosecu-tion register.			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
					RS. A. P.						RS. A. P.		

MUNL. FORM NO. 50.

Register of Miscellaneous Licenses.

(Article 176.) (To be printed on open demy.)

[*Note.*—The headings of the blank columns should be filled up in manuscript, a separate column being assigned for each purpose for which licenses are ordinarily issued by the Municipality. The same form of license should be used and the numbers should be entered in column 6, consecutively. If it is necessary to supply the licensee with a statement of the conditions subject to which the license is granted, such conditions should be printed separately and supplied with the license to the party concerned.]

Date.	Name of party.	Address.	Application number.	Purpose.	License number.	Purposes for which licenses are issued.			Total and daily total carried to cash book.	Initials of Secretary or Manager.
								22 money columns.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9 to 30)	(31)	(32)
						RS. A. P.	RS. A. P.			

MUNL. FORM No. 51

(Article 184.) (To be printed on one-fourth foolscap lengthwise.)

Miscellaneous Receipt.

(To be printed in diglot.)

1. No.__________

2. Name__________

____

3. Amount Rs.__________

4. Purpose__________

____

5. Head of account__________

6. Date of collection__________191 .

Examined and entered__________

____

7. Accountant__________Shroff__________

(Initials)__________

(Designation)__________

Note.—This form may also be used in the case of hospital collections, etc.

Miscellaneous Receipt.

(To be printed in diglot.)

__________ MUNICIPALITY,

*Date*__________191 .

No.__________

Received from __________

____

the sum of Rs. (__________)__________

____

for [purpose]__________

____

Shroff__________

Accountant __________

(Signature)__________

(Designation)__________

MUNL. FORM NO. 52.

(Article 192.) (To be printed on one-fourth foolscap lengthwise.)

Receipt for School Fees.

Name of institution ____________

No. ____________

Name of student ____________

Class, Form or Standard ____________

Term ____________

Instalment ____________

		RS. A. P.
Amount received.	Current fees	
	Entrance fees	
	Stationery fees	
	Fines	
	Arrears	
	Total ...	

Date of collection ____________

Date of credit ____________

Clerk or Class Master. *Headmaster or Principal.*

Receipt for School Fees.

Name of institution ____________

No. ____________

Name of student ____________

Class, Form or Standard ____________

Term ____________

Instalment ____________

		RS. A. P.
Amount received.	Current fees	
	Entrance fees	
	Stationery fees	
	Fines	
	Arrears	

Total Rupees (in words) ____________

Date of collection ____________

Clerk or Class Master. *Headmaster or Principal.*

N.B.—This will not serve as a leaving certificate.

MUNL. FORM NO. 53.

*Demand, Collection and Balance Statement of School Fee Collections for the month of*__________ 191 -191 .

(Article 194.) (To be printed on open foolscap.)

Class, Standard or Form.	Demand.											Collection.				Remitted.		Balance.	Remarks.
	Strength of class at beginning of month.	Net admissions or withdrawals.	Free scholarships.	Total number of paying students (columns 2 ± 3 — 4).	Rate of school fee.	Rate of admission fee, if any.	Amount of school fees due for the month.	Amount of admission fees.	Miscellaneous receipts, if any.	Arrears up to end of previous month.	Total amount due including arrears (columns 8 to 11).	School fees.	Admission fees.	Miscellaneous receipts, if any.	Total collections (columns 13 to 15).	Amount.	Reasons for remission, etc.	(Column 12 — columns 16 and 17).	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
							RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		RS. A. P.	

Certified that Rs. (__________)____________________have been credited in the accounts.

*Dated*__________191 .

Shroff.

I certify that I have personally verified the above entries with the Attendance, Fee, and Admission registers, etc., and have found them correct. I have also checked the collections with the counterfoils of the receipts granted. The sum of Rs.(____________________ has been remitted to the Municipal office / Treasury during the month.

*Dated*__________191 .

Headmaster, __________ *School.* / *College.*

MUNL. FORM NO. 54.

Register of Subscriptions and Donations for the month of ———— 191 -191 .

(Article 198.) (To be printed on half foolscap breadthwise.)

[*Note.*—Subscribers and donors are requested to note in column 6 the amount paid, and to affix their initials with the date of payment in column 7. In the case of withdrawals, the fact should be noted in this register either by the person himself or by the officer responsible for the correct upkeep of the register and the names omitted from the next month's list of subscribers.]

Name of subscriber or donor.	Amount promised monthly, etc.	Amount due.			Amount paid.	Initials of subscriber or donor and date of payment.	Date of remittance into Municipal office.	Balance due at end of month.	Initials of the officer in charge.
		Up to the beginning of the month.	For the month.	Total.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.			RS. A. P.	

MUNL. FORM NO. 55.

Register of Sales of Medicines, etc., for the year 191 –191 .

(Article 198.) (To be printed on half foolscap breadthwise.)

[*Note.*—Arrears at the end of the year unless transferred to the Municipal office for collection should be brought forward as fresh entries in the register for the succeeding year.]

Number.	Name.	Amount due.	Amount paid.	Date of collection.	Date of remittance into Municipal office.	Balance, if any, at end of three months.		Remarks.
						Date of report to Municipal office.	Amount.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		RS. A. P.	RS. A. P.				RS. A. P.	

MUNL. FORM NO. 56.

(Article 204.) (To be printed on one-fourth foolscap lengthwise.)

Vaccination Fee Receipt.

Number of application__________

Date of receipt__________

Name__________

Amount__________

Date of vaccination__________

Vaccinator.

Shroff.

Accountant.

Vaccination Fee Receipt.

__________MUNICIPALITY,

*Date*__________191 .

No.__________

Received from__________

____

the sum of__________

only on account__________

of fees for vaccination performed in his house on__________

Vaccinator.

MUNL. FORM NO. 57.

Register of Miscellaneous Sales for the year 191 -191 .

(Article 205.) (To be printed on open foolscap.)

[*Note.*—This register is intended for the record of transactions connected with miscellaneous sales effected from time to time of distrained property, avenue clippings, old stores and materials, produce of lands and gardens, street sweepings, sales of lands, etc., other than cases in which regular contract agreements are taken. Sales, the estimated proceeds of which are not likely to exceed Rs. 5, may be conducted by the officers proposing them, subject to the previous approval of the Chairman or Secretary, which should be recorded in column 5. In all other cases they should be conducted in the presence of one or other of these officers or of a Councillor. Separate pages should be set apart for each class of sale, according to the Budget heads. All amounts outstanding at the end of the year should be carried forward to the beginning of the next year's register.]

Serial number.	Particulars of articles, etc., to be sold.	Name and designation of officer proposing sale.	Estimated value.	Orders of Chairman or Secretary.	Date of sale.	Amount for which sold.	Signature of successful bidder.	Signature and designation of officer conducting sale.	Amount realized.	Date of realization.	Miscellaneous receipt number.	Balance due at end of year, if any.	Initials of Secretary or Manager.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			RS. A. P.			RS. A. P.			RS. A. P.			RS. A. P.		

MUNL. FORM NO. 58.

Travellers' Bungalow Book for the year 191 -191 .

(Article 206.) (To be printed on open foolscap.)

[*Note.*—Travellers are requested to make payments before their departure in accordance with the scale fixed by the Council which can be ascertained on application to the bungalow servant.]

Name of traveller.	Address of traveller.	Whether travelling alone or with family.	Arrival.		Departure.		Period of halt.		Amount of rent due.	Breakages.		Total amount paid.*	Initials of traveller and remarks, if any.	Date of remittance into Municipal office and number of miscellaneous receipt.	Initials of Secretary or Manager.
			Date.	Hour.	Date.	Hour.	Days.	Hours.		Description of articles.	Amount.				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
									RS. A. P.		RS. A. P	RS. A. P.			

* *Note for office.*—The progressive total of this column should be carried forward to the end of the year.

MUNL. FORM No. 59.

MISCELLANEOUS Bill Register for the year 191 -191 .

MUNL. FORM NO. 59.

Miscellaneous Bill Register for the year 191 -191 .

(Article 209.) (To be printed on open foolscap.)

[*Note.*—This register is intended for the record of all transactions relating to miscellaneous dues for which bills in form No. 60 have been issued.]

Bill number.	Name of party.	Nature of claim.	Amount due.	Amount paid.	Warrant number, if any.	Date of credit.	Balance.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			RS. A. P.	RS. A. P.			RS. A. P.	

MUNL. FORM NO. 60.

(Articles 185 and 209.) (To be printed on one-fourth foolscap lengthwise.)

Miscellaneous Bill.

No.——

Date——191 .

Name of party——.

Date.	Particulars.	Amount.
		RS. A. P.
	Total ...	

Date of service of notice ——191 .

Manner of service of notice——

Signature of Bill Collector——

Date of collection——191 .

Bill Collector.

Date of credit——191 .

Examined and entered.

Accountant.

Shroff——

Manager——

Chairman or Secretary.

Receipt for Miscellaneous Demands.

(To be printed in diglott.)

——MUNICIPALITY,

Dated——191 .

No.——

Received from——

addressed——

the sum of Rupees——

as per details on the reverse.

Bill Collector or Manager.

Chairman or Secretary.

Notice of Demand for Miscellaneous purposes.

(To be printed in diglott.)

(Under section 269, Act III of 1897.)

——MUNICIPALITY.

No.——

To——

Address——

The amount due by you as per details on the reverse is Rupees (——)——

The amount is payable on presentation of this notice, and if it is not paid within 15 days from the date of its service, a warrant may issue, and for each such warrant a fee of two annas will be leviable. If the amount of this bill and warrant fee still remain unpaid, your property will be liable to be distrained under sections 103 to 111 of the Act.

Date of service of notice——191 .

Manner of service——

Bill Collector.

Chairman or Secretary.

MUNL. FORM No. 60—*cont.*

Details of amounts due.

[*N.B.*—To be printed on the reverse of Receipt.]

Date.	Particulars.	Amount.
		RS A, P.
	Total ...	

Chairman or Secretary.

Details of amounts due.

[*N.B.*—To be printed on the reverse of Notice of Demand.]

Date.	Particulars.	Amount.
		RS. A. P.
	Total Rupees (in words).	

Chairman or Secretary.

MUNL. FORM NO. 61.

Register of Prosecutions instituted during the year 191 -191 .

(Article 210.) (To be printed on open foolscap.)

[*Note.*—The orders of the Court should be carefully noted in column 13 by the Municipal Prosecutor or other officer entrusted with the duty of attending the Court to watch the prosecutions.]

Serial number.	Name of defaulter.	Nature of tax or fees.	Assessment or bill number	Warrant number, if any.	Amount due on account of					Initials of Chairman or Secretary.	Corresponding Court summary number.	Orders of the Court (to be noted at the Court).	Amount collected.		Reference to item number in the statement of fines, etc., received from the Court.	Whether collected by Court or Municipal office.	Date of adjustment or credit.	Initials of Tax Clerks concerned.	Initials of Manager or Secretary.	Remarks.
					Lighting tax.	Water and drainage tax.	Other taxes or fees.	Warrant fees.	Total.				Tax, etc.	Fines.						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
					RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.				RS. A. P.	RS. A. P.						

MUNL. FORM NO. 62.

Statement of Magisterial fines, etc., for the month of ________ 191 –191 .

(Article 210.) (To be printed on half foolscap breadthwise.)

Court summary number.	Year.	Name of party.	Amount collected.			Date of remittance into treasury.	Sub-division of column 4 in the Municipal office.				Remarks.
			Tax and fees.	Penalties.	Total.		Class of tax.	Amount of tax.	Warrant and distraint, etc., fees.	Total tax and fees.	
(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(9)	(10)	(11)	(12)
			RS. A. P.	RS. A. P.	RS. A. P.			RS. A. P.	RS. A. P.	RS. A. P.	

MUNL. FORM No. 63.

Register of Bills for Payment.

(Article 220.) (To be printed on foolscap breadthwise.)

Serial number.	Date of presentation.	Name of party.	Particulars.	Amount of bill.	Initials of Chairman or Secretary.	Payment.			Amount disallowed.	Balance outstanding at the end of the year.	Reasons for delay in payments.	Remarks.
						Date.	Amount.	Voucher number.				
				RS. A. P.			RS. A. P.		RS.	RS. A. P.		

MUNL. FORM NO. 64.

Cheques.

Cheque No.________

Book No.________

________MUNICIPALITY,

*Dated*________191 .

On the________Treasury/Bank

Pay to________

____

Rupees (________)________

____

Initials of Manager. *Accountant.* *Initials of Chairman.*

Cheques.

(Article 226.) (To be printed on Bank paper.)

Cheque No.________ ________MUNICIPALITY,

Book No.________ *Dated*________191 .

To

THE OFFICER IN CHARGE OF THE TREASURY/BANK

at________

Pay to________ Under Rs. ________or order

the sum of Rupees________

________and charge the same

against the account of this Municipality.

Rs.________

Chairman, Municipal Council.

Note.—This cheque is current for three months only.

MUNL. FORM NO. 65.

Voucher No.__________

Detailed Pay Bill of the Permanent______Establishment of the______ Municipality for the month of__________191 .

Name of Section and of incumbent.	Name of Post.	Pay, acting and leave allowance claimed for each individual (separately).	Amount held over for future payment.	Fines.	Net charge for each person.	Provident Fund deductions.	Income-tax.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
	Total ...							

Deduct undisbursed pay refunded as detailed on the reverse, Rs. ...		
Provident Fund deductions		
Income-tax, Rs.		
Net sum required for payment, Rs.		
Rupees (in words)__________		

Received contents: also certified that I have satisfied myself that all salaries included in bills drawn in the month of________191 (the last preceding month), with the exception of those detailed on the reverse (of which the total has been refunded by deduction from this bill), have been disbursed to the proper persons; that their receipts have been taken in acquittance rolls filed in my office, with receipt stamps duly cancelled for every payment in excess of Rs. 20; and that during the month no appointment has been made otherwise than in accordance with Examination rules except with the special sanction of Government; certified also that all persons on pay not exceeding Rs. 10, for whom pay has been drawn in this bill, have actually been entertained during the month.

STATION__________ } *(Head of office)*__________

*Dated*________191 . } *(Designation)*__________

Pay Rs. (________)____________________

*Dated*________191 .

Chairman or Secretary.

Voucher No.————

Details of Pay of Absentees refunded.

Section of Establishment.	Name.	Period.	Amount.

1. Certified that no person in superior service on this establishment has been absent either on deputation, or under suspension, or with or without leave (except on casual leave, during the month of————191 , and further that all appointments and promotions, temporary or permanent, of all persons have been recorded in the service register under my initials.

2. Certified that no leave has been granted until by reference to applicants' service books and to Part III of the Civil Service Regulations, I had satisfied myself that it was admissible and that all grants of leave and departures on and returns from leave and all periods of suspension and deputation have been recorded in the service books under my initials.

N.B.—When an absentee statement accompanies the bill, this certificate should be struck out.

————

Head of Office.

Resolution No ————, dated————191 .

Initials of Chairman or Secretary.

Classification.

Head of account.	Amount.
	RS. A. P.

Munl. Form No. 65-A. Voucher No.________

Capitation Allowance Bill of the establishment of the Municipal Schools in________________for the year 191 .

Name of school.	Average daily attendance for the year.		Amount due.		Total amount due.	Date of inspection.	Deduction by the Inspecting officer.	Net amount.*
	Backward classes.	Other classes.	At Rs. 2 per head for the number in column 2.	At Re. 1 per head for the number in column 3.				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			RS. A. P.	RS. A. P.	RS. A. P.	RS. A.	RS. A. P.	

* Distribution of the net amount among the teachers.

Name of School.	Name of teachers.	Period of service during the past official year (fractions of a month to be left out of account).	Amount due.	Deduction for unsatisfactory work.	Net amount due for payment.	Acquittance.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
			RS. A. P.			
		Total ...				

Total Rupees (in words)________________

Certified that I examined the pupils and the registers of the school, that the teachers above mentioned are entitled under the rules to receive the amount specified against each, and that the total amount due for payment can be met from the allotment for capitation allowance in the budget for the current year, and that its payment has been sanctioned in Resolution No. , dated .

STATION________ *Signature*________

*Dated*________ (*Inspecting Officer*).

Pay Rs. ( )________________

Chairman or Secretary.

MUNL. FORM NO. 66. Voucher No.________

*Absentee Statement of the Establishment of the*________*for the month of*________191 .

Name and designation (substantive) of absentee.	Pay of absentee (rate per mensem).			Nature of absence.				Absentee allowance.		Name and designation (substantive) of every person acting by reason of the absence.	Substantive pay of acting officer.	Acting allowance (rate per month).	Total of columns 9 and 13 for each absence.	Remarks.
	Maximum.	Minimum.	Actual.	Kind.	Period.	Date of commencement of absence.	Date of return (to be filled in when he returns).	Rate per month	Amount for days of actual absence during current month.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	RS.	RS.	RS.					RS. A. P.	RS. A. P.		RS.	RS. A. P.	RS. A. P.	

Certified that all leaves granted to persons in superior service on this establishment, and the total absence on such leave, or without leave, during the month, and temporary appointments and promotions consequent on such absence, are detailed in the foregoing statement; and that all leave allowances shown in this statement are to be charged to Municipal Funds, except in the cases of the persons noted on the reverse whose leave allowances are chargeable to other sources (vide article 45, Civil Service Regulations) as shown against each.

STATION________ *Head of Office*________

*Dated*________191 . *Designation*________

MUNL. FORM No. 67.

Periodical Increment Certificate of the ______________ Establishment.

(Article 244.) (To be printed on half foolscap lengthwise.)

Certified that the officers named below are allowed the sanctioned periodical increments from the date cited in column 8, for approved service:—

(1) Having been the incumbents of the appointments specified for not less than ____ year ____ from the date in column 7, after deducting periods of suspension for misconduct.

(2) Being entitled to the increments as shown in the explanatory memorandum recorded on the reverse.

Name of incumbent.	Whether substantive or acting.	Appointment.		Rate of increment.		Date of last increment (or of appointment to post).	Date of present increment.	Pay after present increment.	Suspended for misconduct.		Leave without allowance.	
		Maximum.	Minimum.	Annual.	Biennial				From	To	From	To
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

N.B.—The figures (1) or (2) should be placed against each name according as the reason (1) or (2) applies.

The explanatory memorandum should be submitted in a case in which the increment is given otherwise than for continuous service of the prescribed period.

STATION ______________ *Head of Office* ______________

Dated ______________ *Designation* ______________

MUNL. FORM NO. 68.

Establishment Audit Register.

Fixed establishment of the ____________ office.

[*Note.*—If the space provided for one year is not sufficient, the entries may be extended as far down as is necessary. On no account should they be crowded together. The sanctioned scale at the beginning of the year should be entered in column 3 opposite the words "1st April" in the next column. In the case of all subsequent changes during the currency of the year the altered amount should be entered in column 3 and the date from which it takes effect in column 4.]

Orders sanctioning the establishment.	Name of section, if any	Sanctioned scale.		Amount paid for each month with quotation of number and month of voucher.																								Remarks.
		Amount.	Date from which due.	April.		May.		June.		July.		August.		September.		October.		November.		December.		January.		February.		March.		
				Voucher.	Amount.	Voucher.	Amount.	Voucher.	Amount.	Voucher.	Amount.	Voucher.	Amount.	Voucher.	Amount.	Voucher.	Amount.	Voucher.	Amount.	Voucher.	Amount.	Voucher.	Amount.	Voucher.	Amount.	Voucher.	Amount.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
		RS.			RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.	
	191 -1 .		1st April.																									
	191 -1 .		1st April.																									
	191 -1 .		1st April.																									
	191 -1 .		1st April.																									

Explanatory remarks as to excesses, etc.

191 -1   191 -1 .   191 -1 .   191 -1 .

MUNL. FORM NO. 69.

Statement of Income-tax recoveries during the month of——————— 191 .

(Article 255.) (To be printed on half foolscap lengthwise.)

[*Note.*—Income-tax deductions should be shown in detail in the statement, which should accompany the remittances to the Treasury. The Treasury officer, after check of the entries, should sign the acknowledgment in the column set apart for the purpose, and return the statement to the Municipal office for file.]

Number.	Name of officer.	Designation.	Period for which salary has been paid.	Rate of salary.	Amount of salary paid.	Amount of income-tax.	Reference to voucher number in which income-tax was deducted	Chairman's pass order and Treasury officer's receipt.
				RS. A. P.	RS. A. P.	RS. A. P.		Pay Rs. (————————)
								Chairman or Secretary.
								Dated————191 .
								Received Rs. (———)———
								Treasury Officer.
								Dated————191 .
	In words—————				Total ...			

Resolution No.———, dated——————191 .

Initials of Chairman or Secretary.

MUNL. FORM NO. 70. Voucher No.________

Travelling Allowance Bill of the________Establishment of the________ Municipality for the month of________191 .

(Article 267.) (To be printed on half foolscap breadthwise.)

Name________ Maximum pay of appointment Rs.________

Designation________ Purpose of journey________

Dates (and hours) of journeys and halts.		Route.		Kind of journey, i.e., by road, boat, steamer, or rail (mail or ordinary).	Number of miles.	Allowances claimed.						
						Mileage by road or boat, or actual expenses.*		Daily allowance.			Railways or Steamer Fare.	
From	To	From	To			Rate.	amount.	Number of days.	Rate.	Amount.	Class, single or double.	Amount.
(1)		(2)		(3)	(4)	(5)		(6)			(7)	
							RS. A. P.			RS. A. P.		RS. A. P.
				Total ...								

Rupees (in words)________

Contents received.

STATION________

*Dated*________191 . *Head of Office.*

* In the case of actual expenses, details may be furnished on the reverse, if required by the Chairman.

Certificates.

1. Certified that I have satisfied myself that the amounts included in bills drawn in the month of________191 (the last preceding month), have been disbursed to the officers therein named, and their receipts taken in the Acquittance Roll.

Also that the allowances drawn for journeys by road or boat do not exceed the actual travelling expenses, and that, under my orders, and to my knowledge he travelled by †________[Article 1065 (ii), Civil Service Regulations.]

2. Also certified that I have taken pains to ascertain the length of the above-mentioned marches, and have shown them accurately to the best of my knowledge and belief.

Countersigned. *Head of Office.*

*(Signature)*________

*(Designation)*________

Pay Rupees (________)________

STATION________

*Dated*________191 . *Chairman or Secretary.*

Note.—Clause 2 of certificate No. 1 should be struck out when no mileage is claimed under article 1065 (ii), Civil Service Regulations.

Resolution No________, dated________191 .

Chairman or Secretary.

† Here state conveyance used.

Classification.

Head of account.	Amount. RS. A. P.

MUNL. FORM NO. 71. *Contingent Bill.* Voucher No.——

Head of account debitable

(Article 272.) (To be printed on half foolscap breadthwise.)

	BILL FOR CONTINGENT CHARGES OF THE OFFICE. OF THE——	Month of ——191
Numbers of sub-vouchers.	Description of Charge, and number and date of authority where special sanction is necessary.	Amount.
		RS. A. P.
	Total contingencies ...	
	Rupees (in words)——	

Received payment. I certify that the expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided and that, so far as I could ascertain, the rates allowed are reasonable and do not exceed local current rates. I have satisfied myself that the charges entered in this bill have been really paid, or will be paid on receipt of the money drawn on this bill. Vouchers for all sums above Rs. 10 in amount and for all sums paid for postage stamps, telegrams, and house-rents are attached to the bill, save those noted below, which will be obtained as soon as the amounts have been paid. I have, as far as possible, obtained vouchers for other sums, and I am personally responsible that they have been so defaced that they cannot be used again.

STATION——

Dated——191 .

Head of office——

Countersigned.

	RS. A. P.
Allotment for 191 -191 ...	
Expenditure including this bill ...	
Balance available ...	

(*Signature*)——

(*Designation*)——

Dated——191 .

Pay Rupees (——)——

Chairman or Secretary.

Resolution No.——, dated ——191 .

Chairman or Secretary.

Classification.

Head of account.	Amount. RS. A. P.

MUNL. FORM NO. 72.

Register of Contingent and other Petty Charges.

(Article 272.) (To be printed on open foolscap.)

[*Note.*—This register should show all payments from the permanent advance, and the sub-voucher numbers should commence afresh after each recoupment. The several blank columns are intended for the entry of the various budget heads under which the charges fall, and the totals only of these need be given in the contingent bill. The balance of the permanent advance should be verified periodically.]

Date.	Sub-voucher number.	Name of payee and description of charges.												Recoupment.		
														Voucher number.	Amount.	Initials of Head of Office.
			RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		RS. A. P.	

MUNL. FORM NO. 73.

Stamp Account for 191 -191 .

(Article 296.) (To be printed on half foolscap breadthwise.)

[*Note.*—The purchases should be added, as per vendors' receipts, and the issues deducted, as per Despatch Register, a balance being struck after each transaction. The stamps should be perforated, and the stock verified by the Secretary or the Chairman periodically.]

Add or deduct.	Month and date.	Post cards or labels, three pies.	Registered covers.		Postage labels.						Total value.	Initials of manager.
			2 annas 2 pies.	2 annas 8 pies.	Six pies.	One anna.	Two annas.	Four annas.	Six annas.	Eight annas.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	10)	(11)	(12)	(13)
											RS. A. P.	

MUPL. FORM NO. 74.

Stock Account of Stationery, etc., for the year 191 –191 .

(Article 297.) (To be printed on open foolscap.)

[*Note.*—This register is intended for the record of all receipts and issues of stationery, and of the miscellaneous account forms not specified in the register in Form No. 9. When new supplies are received, the issues up to date should be totalled, the balance struck, and the quantities for the new supply added to the balance, so as to show the total quantities available for issue under each head. Stock should be taken half-yearly by the Chairman or Secretary or a Councillor, and a certificate to that effect entered in the register.]

Date of issue or supply.	Voucher number.	From whom received or to whom issued.	Description of each kind of article.																		Initials of Receiving officer.	Initials of Manager.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)

MUNL. FORM NO. 75.

Estimate for works.

(Article 306.) (To be printed on foolscap.)

Estimate No.________ of ________191 . Main head________________

Name of work________________ Sub-head________________

Amount of estimate________________. To be carried out by________________

Part I.—Detailed Measurement Sheet.

Details of work.	Number.	Measurement in feet.			Contents	Total quantity of each description of work.
		Length.	Breadth.	Depth.		

Part II.—Abstract of Estimate.

[*Note.*—The entries in the column 'Amount' should be brought to the nearest rupee for each item, but the total of the estimate itself should not be rounded off.]

Quantity.	Description of work.	Rate.	Per	Amount.	Remarks.
		RS. A. P.		RS. A. P.	
		Grand total of the estimate.			

STATION ________________ (*Officer in Charge*)________________

*Dated*________________191 . (*Designation*)________________

Chairman.

Sanctioned in Resolution No.________, dated________________191 .

Chairman or Secretary.

MUNL. FORM NO. 76.

Comparative Statement for Revised Estimate.

(Article 312.) (To be printed on half foolscap lengthwise.)

Description of work.	Original estimate.				Revised estimate.				More.	Less.	Explanation of differences.
	Quantity.	Rate.	Per	Amount.	Quantity.	Rate.	Per	Amount.			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.	

STATION ______________

Dated __________ 191 .

Chairman.

Officer in Charge.

MUNL. FORM NO. 77.

Schedule of Rates.

(Article 313.) (To be printed on half foolscap breadthwise.)

Serial number.	Description of work.	Rate.	Per	Remarks. (Data to be given in all cases of consolidated rates.)
(1)	(2)	(3)	(4)	(5)
		RS. A. P.		

STATION________________

*Dated*____________191 .

(*Officer in Charge*)__________

Chairman.

Sanctioned in Resolution No.__________, dated______________191 .

Chairman or Secretary.

MUNL FORM NO. 78.

Schedule of Rates for Metal supply.

(Article 314.) (To be printed on half foolscap breadthwise.)

Locality at which required.	Quarry from which dug.	Distance carried.		Rate for carrying per mile.	Rate per 100 cubic feet.			Remarks.
		Miles.	Furlongs.		Digging and stocking at road side.	Carriage.	Total.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	

STATION __________ Sanctioned in the Resolution No. ________, dated ________ 191 .

Dated ________ 191 . *Chairman.* *Officer in Charge.*

MUNL. FORM NO. 79.

Register of Estimates and Allotments.

(Article 316.) (To be printed on open foolscap.)

[*Note.*—(1) Separate pages should be set apart for works falling under different budget heads, such as "New Works—Communications," "New Works—Civil Buildings," etc.

(2) Space should be left after each work to note particulars of revised or supplemental estimates, as well as expenditure incurred from time to time in the case of minor works costing Rs. 300 and under.]

Serial number.	Nature of work.	Estimate.				Previous year's expenditure, if any.	Current year's allotment.		Current year's expenditure.		Total expenditure to the end of the year.	Whether completed or not.	Remarks.
		Date of receipt.	Date of sanction or return.	Amount.	Authority.		Authority.	Amount.	Voucher number.	Amount.			
				RS. A. P.				RS. A. P.		RS. A. P.			

MUNL. FORM NO. 80.

Measurement Book.

(Article 318.) (To be printed on one-fourth foolscap breadthwise.)

Name of work ____________________

Name of Contractor or Nature of Agency ____________________

Date of measurement ____________________ 191 .

Full description, etc., of work.	Number.	Length.	Breadth.	Depth.	Contents.	

MUNL. FORM No. 81.

Space for embossing stamp.

Name of work { ______________
____

Name of Contractor______________

Contract Agreement Form for Works.

(Article 329.) (To be printed on half foolscap breadthwise.)

I do hereby agree to execute the undermentioned descriptions of work in accordance with the conditions noted on the reverse, and in consideration of payment being made by the Chairman, Municipal Council, ______________, at the rates specified in the following schedule for the quantity of work executed :—

Description of work.	Quantity.	Rate .	Unit.	Amount.	Remarks.
		RS. A. P.		RS. A. P.	

MUNL. FORM NO. 81—*cont.*

Conditions.

1. The work is to be carried on with due diligence, and all work executed is to be done in a workmanlike manner. The materials used, when supplied by the party-tendering, are to be the best of the several kinds procurable, and in all cases will be subject to the approval of the Chairman, Municipal Council, for the time being, or any person exercising his powers, whose decision as to the rate of progress, and the quality of the work or materials, shall be final.

2. The quantity of work executed shall be measured, and payments made, as frequently as possible, subject to a deduction of 10 per cent pending completion and check measurement if no security was furnished by the contractor in the shape of a lump sum, and on the completion of the work, final measurements will be made and the amount adjusted accordingly.

3. The Chairman, Municipal Council, may put an end to this agreement, at his option, at any time, and in the case of bad work or materials he may remove the same and have it replaced, deducting the value of the work rejected, or materials removed, or the cost of replacing the same, as he may think proper, from any amount due, or that may become due, to the party making this agreement.

Signature of the party making this agreement ____________________

Dated ____________________ 191 .

Witnesses. { ____________________
____________________ *Residence* ____________________

Accepted by us.

Chairman
or *Vice-Chairman.*

Dated ____________________ 191 .

Councillor.

Dated ____________________ 191 .

Approved by the Council in resolution No. , dated 191 .

Chairman, Vice-Chairman,
or *Secretary.*

MUNL. FORM No. 82.

Name of work__________

How executed__________

Voucher No.__________

Amount of estimate__________

Authority__________

Head of account__________

Contract Certificate.

(Article 338.) (To be printed on half foolscap breadthwise.)

Quantity executed or supplied.					Items.	Rate.	Per	Amount.		Remarks.
Up to date.	Since last certificate.							Up to date.	Since last certificate.	
	L.	B.	H.	Total.						
						RS. A. P.		RS. A. P.	RS. A. P.	
						Total ..				

Total value of work done up to date			
Deduct fines and other deductions up to date (to be specified in remarks column)			
Amount of previous payments as per last certificate Voucher No.______			
Payment now made Rs. (in words)__________			
Balance due ...			

*Signature of Contractor*__________. *Dated*__________191 .

Certified that the preceding claim is correct, that the necessary measurements have been made by me on (date)__________191 , and that the work has been satisfactorily performed. Vide page__________of measurement Book No.__________

*Dated*__________191 .

Officer in Charge of work.

MUNL. FORM NO. 82—*cont.* Voucher No.______

NOTES.

1. If no lump sum has been deposited by the Contractor as security, payments will be made only up to $\frac{9}{10}$ths of the total value of works done, the balance being retained as security for the proper execution of the work. This should be paid only after completion and check-measurement.

2. In the case of works the estimated cost of which does not exceed Rs. 50, payment may be made to Contractors in full on the Overseer's measurements, subject to subsequent check-measurement of the work by the proper check-measuring authority.

3. In the case of other than well-known firms, all parties must sign, if there be more than one Contractor, or the one payee must produce a Power-of-Attorney from the firm.

4. The completion certificate and the words "as a final payment in settlement of all demands" occurring in the payee's receipt may be scored out when the "contractor is not finally paid up."

Check-Measurement Certificate.

Certified that the $\frac{\text{work was}}{\text{materials were}}$ duly check-measured by me on (dates)
____

Completion Certificate.

Certified that the work has been completed in accordance with the plan and estimate in a substantial and satisfactory manner.

Chairman or Councillor.

Pay Rupees (__________)______________________________
____

STATION______________________
*Dated*______________________191 .

Chairman or Secretary.

Received Rupees (__________)______________________________
______________________only, as a final payment in settlement of all demands.

(In vernacular)______________________________

Witnesses { ______________________ ; ______________________ }

Payee.

Resolution No.______, dated______________191 .

Chairman or Secretary.

Classification.

Head of Account.	Amount. RS. A. P.

MUNL. FORM NO. 83.

Personal Ledger.

(Articles 207 and 344.) (To be printed on half foolscap breadthwise.)

Dr. Cr.

Month and Date.		Voucher Number.	Particulars.	Amount.	Voucher or Receipt Number.	Particulars.	Amount.
				RS. A. P.			RS. A. P.

MUNL. FORM No. 84.

Voucher No.__________

Nominal

(Article 346.)

Part I.—Details of

Designation.	Number.	Names.	Father's Name.	Month________																			
				1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

Pay Rs.__________

*Date*__________191 . *Chairman or Secretary.*

Resolution No.______, dated__________ 191 -191 .

Part II.— Abstract of Work done.

Description.	Quantity.	Market rate being not in excess of schedule rates.		Cost.	Remarks.
		Per	Rate.		
			RS. A. P.	RS. A. P.	
Total ...					
Amount as per this bill ...					
Difference ...					

Name of work ______________________

Sanctioned estimate { Authority ______________________
Amount Rs. ______________________

Muster Roll.

(To be printed on foolscap)

Labour employed.

——— 191 .																	
21	22	23	24	25	26	27	28	29	30	31	Total.	Rate	Amount.	Deduct fines and stoppages.	Balance due.	Date of payment.	Initials of Paying Officer and Remarks.
												RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		
														Total Rs. ...			

Rupees (in words) ______________________

Certified that the above labourers were actually employed on the days mentioned.

STATION ______________________ *Officer in Charge* ______________________

Dated ______________ 191 . *Designation* ______________________

Alternative Certificate.

Certified that the work turned out is not susceptible of measurement. I am, however, satisfied that it is worth the amount paid for it.

Officer in Charge.

Details of payments.

Date.	Amount.
	RS. A. P.
Total ...	

Manager or Accountant.

Certified that the payments noted in this roll were made in my presence, on the dates mentioned in the margin.

Chairman, Secretary or Councillor.

Dated ______________________ 191 .

Classification.

Head of account.	Amount.
	RS. A. P.

MUNL. FORM NO. 85.

Imprest Account of ________ *for* ________ 191 .

(Article 359.) (To be printed on foolscap breadthwise.)

[*Note.*—The cash transactions of Imprest holders will be recorded in this form. It should contain no entries of receipts other than recoupments of expenditure, nor any entries of expenditure, other than those paid direct by the Imprest holder.]

Month and date.	Number of sub-vouchers.	Particulars of transactions.	Account of disbursements.									Total.	Remarks.
			New works.				Repairs.						
			Communications.				Communications.						
			RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	

MUNL. FORM NO. 86.

Voucher No.________
Head of account______

Miscellaneous Supply Bill.

(Article 361.) (To be printed on quarter foolscap.)

Name of supplier____________________

Number and description of articles supplied.	Rate.	Per	Amount.	Purpose for which purchased.	Signature of officer receiving the supplies.	Remarks.
	RS. A. P.		RS. A. P.			

Total Rs. ... ______

Received Rupees (in words)____________________

*Dated*__________191 . *Supplier.*

Pay Rupees (________)________________

STATION____________

Dated __________191 . *Chairman or Secretary.*

Classification.

Head of account.	Amount. RS. A. P.

MUNL. FORM NO. 87.

Register of Works.

(Article 362.) (To be printed on open foolscap.)

[*Note.*—Expenditure should be recorded for each month in which it is incurred, and the annual total taken to the Register of Estimates and Allotments (Form No. 79).]

Name of work. Authority. Allotment for the year. Estimate Rs.

Voucher number, etc.	Name of sub-heads.								Materials at site.	Tender additions or deductions.	Total value of work done.	Deduct unpaid amounts.	Actual charges.	Initials of the Chairman or Secretary.
Estimate No.———191														
Previous year's expenditure brought forward.														
Total ...														

Work commenced on ________ and completed on ________

Chairman or Secretary.

MUNL. FORM No. 88.

Statement of Receipts, Issues and Balance of Road Metal and other Materials during the month of ________ 191 –191 .

(Article 363.) (To be printed on half foolscap breadthwise.)

[*Note.*—This form should be submitted monthly by the Overseer, and should be separately filed, after being carefully checked in the office. The accounts of each kind of metal should be kept distinct, and transfers of metal from one locality to another should be avoided as far as possible.]

Road or locality.	Description of materials.	Quantity at road side or at site of work at beginning of month.	Received during the month.		Total.	Expenditure during the month.		Quantity at road side or at site of work at end of month.	Remarks.
			Voucher number.	Quantity.		Voucher number.	Quantity.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

I certify that the quantities shown as balances at the road sides or at sites of works at the end of the month are correct.

STATION ________ }
Dated ________ 191 . }

Overseer.

Checked with paid vouchers and previous returns.

Accountant.

MUNL. FORM NO. 89.

Register of Tools and Plant and Office Furniture, etc., for the year 191 -191 .

(Article 366.) (To be printed on open foolscap.)

[*Note.*—Separate pages should be set apart for the different classes of articles, such as (*a*) Surveying and mathematical instruments; (*b*) ordinary tools, such as mamootees, etc., (*c*) municipal office furniture; (*d*) school furniture; (*e*) dispensary furniture; (*f*) travellers' bungalow furniture; (*g*) livestock; (*h*) miscellaneous. Stock should be taken annually by the Chairman or Secretary or a Councillor, and a certificate to that effect recorded in this register.]

Serial number.	Description of article or articles.	Balance at beginning of year.		Initials of officer to whom entrusted.	Supplied during the year.						Total.		Issued during the year.								Balance at end of year.		Remarks.
													By sales.			By losses.			Total.				
		Number.	Value.		Voucher number.	Number.	Value.	Voucher number.	Number.	Value.	Number.	Value.	Number.	Value.	Item number in the register of sales.	Number.	Value.	Number and date of council's resolution writing off the loss or date of credit, if value, recovered	Number.	Value.	Number.	Value.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
			RS. A. P.				RS. A. P.			RS. A. P.		RS. A. P		RS. A. P			RS. A. P.			RS. A. P.		RS. A. P.	

MUNL. FORM No. 90.

(Article 291.) (To be printed on one-fourth foolscap lengthwise.)

Order Book.

No.________ *Dated*____________191 .

To

____

____

Please $\frac{\text{supply}}{\text{execute}}$ the following

Overseer or Clerk. *Chairman or Secretary.*

Voucher No ______ Date of payment______191 .

Manager.

Order Book.

MUNICIPAL OFFICE,

No.________ *Dated*____________191 .

To

____

____

Please $\frac{\text{supply}}{\text{execute}}$ the following

Overseer or Clerk. *Chairman or Secretary.*

N.B.—(1) The bill must be submitted for payment immediately after the close of the month, or the com; letion of the work as the case may be, supported by this order.

(2) Only one bill should be submitted for all orders issued during the month. Bill forms may be obtained from this office.

MUNL. FORM No. 91.

Register of Permanent Advance.

(Article 372.) (To be printed on foolscap breadthwise.)

Sanctioning order.	Officer for whom sanctioned.	Amount.	Date of drawing.	Date of refund.	Amount outstanding on 31st March with date of receipt of acknowledgment.										Remarks.
					1910-11.		1911-12.		1912-13.		1913-14.		1914-15.		
					Amount.	Date of receipt of acknowledgment.	Amount.	Date of receipt of acknowledgment.	Amount.	Date of receipt of acknowledgment.	Amount.	Date of receipt of acknowledgment.	Amount.	Date of receipt of acknowledgment.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
		RS. A. P.			RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		

MUNL. FORM NO. 92.

Register of Advances recoverable.

(Article 374.) (To be printed on open foolscap.)

Month and date of advance.	Name of party.	Nature of advance.	Voucher number.	Amount.	Monthly total of advance.	Repayments in cash or adjustments in												Total credits.	Date of credit or number of voucher of adjustment.	Balance remaining unadjusted at end of year.	Remarks.
						April.	May.	June.	July.	August.	September.	October.	November.	December	January.	February.	March.				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
				RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.			RS. A. P.	

MUNL. FORM NO. 93.

Class———

Register of Deposits.

(Article 375.) (To be printed on open foolscap.)

[*N.B.*—Separate page should be set apart for each class of deposit.]

Serial number.	Month and date of deposit.	Name of depositor.	Particulars of deposit.	Amount.	Monthly total of deposits.	Repayment.												Date of repayment.	Total repayment.	Balance outstanding at the end of the year.	Remarks.
						April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
				RS. A. P.	RS A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	

MUNL. FORM NO. 94.

Voucher No.________

Refund Voucher.

(Article 377.) (To be printed on one-fourth foolscap lengthwise.)

Particulars of refund.	Reference to original credit.		Amount.	Reasons for refund.	Initials of Manager.	Signature of payee and date.
	Register number.	Date.				
			RS. A. P.			
		Total ...				

Pay Rs. (________)

STATION________

Chairman or Secretary.

*Dated*________191 .

Resolution No______, dated________191 .

Chairman or Secretary.

Classification.

Head of account.	Amount.
	RS. A. P.

MUNL. FORM NO. 95.

Security Register of Municipal Employees.

(Article 379.) (To be printed on open foolscap.)

Serial number.	Name.	Designation.	Orders of Council as to			Number and date of Council's resolution.	Security tendered.		Date of verification of security.	Initials of Chairman or Secretary.	Date of refund of security or return of documents.	Signature of employee in token of receipt.	Remarks.
			Amount of security.	Nature of security.	If cash, whether to be deposited in a lump sum or by instalments.		Amount.	Particulars.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
			RS. A. P.				RS. A P						

MUNL. FORM NO. 96.

REGISTER of Investments for the year 191 –191 .

MUNL. FORM NO. 96.

Register of Investments

(Article 380.) (To be

			Particulars.				Interest on			
Serial number.	For what purpose invested.	Number and date of Government order.	Voucher number.	Number and date of each pro-note, Bank-receipt, etc.	Amount of each pro-note, etc.	Total of each investment.	Rate of interest.	Balance due at beginning of year.	Amount due in the year.	Total amount due.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
								RS. A. P.	RS. A. P.	RS. A. P.

for the year 191 –191 .

printed on open foolscap.)

investments.						Withdrawals.					
Bmount received.	Date of credit.	Amount received.	Date of credit.	Total amount received.	Balance at close of year.	Number and date of each pro-note, etc.	Amount of each pro-note, etc.	Date of withdrawal.	Grounds of withdrawal.	Net balance of investment.	Initials of Manager or Secretary.
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
RS. A. P.		RS. A. P.		RS. A. P.	RS. A. P.						

MUNL. FORM NO. 97.

Register of Loans.

(Article 384.) (To be printed on foolscap breadthwise.)

Account of loan of Rs.__________ received from ____________________ under G.O. __________

dated ____________________ 191 .

Conditions of Loan.

To bear interest at per cent, to be paid half-yearly on _____ and _____ and to be repaid ____________________

Date.	Account of principal.				Account of interest.						Remarks.
	Receipts.	Payments.		Balance after each transaction.	Calculation of amount due.						
								Interest paid.			
	Amount.	Amount.	Number of voucher.		Period.	Interest due.	Total interest due.	Amount.	Voucher number.	Balance due.	
	RS. A. P.	RS. A. P.		RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.		RS. A. P.	

MUNL. FORM No. 98.

Register of Sinking Funds.

(Article 384.) (To be printed on foolscap breadthwise.)

Sinking Fund for loan of Rs.______ received from____________ under G.O. No.________,
dated__________ 191 .

Conditions of payments into Sinking Funds.

Rs. ______ to be paid half-yearly / yearly into the Sinking Fund.

Number in register of investments.

Date.	Receipts.						Investments made.				Uninvested balance of Sinking Fund.	Remarks.
	Amount paid on account of principal.		Interest realized on investments		Total Receipts.		Current.		Progressive total.			
	Voucher number.	Amount.	Amount.	Reference to Register of investments.	Current,	Progressive.	Cost.	Nominal value.	Cost.	Nominal value.		
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	

MUNL. FORM NO. 99.

STATEMENT of closing balances of endowment and other special accounts for the year 191 .

Name of fund.	April.	May.	June.	July.	August.	September.	October.	November	December.	January.	February.	March.	Remarks.
Endowment Funds.													
Total Endowment Funds.													
Other Special Accounts.													
Lighting tax fund ...													
Water and drainage tax fund.													
Appropriation from loan fund.													
Uninvested portion of sinking funds.													
Total other special accounts.													
Grand total ...													

MUNL. FORM NO. 99—*cont.*

Appropriation Register of Loans, Endowments and other Funds.

(Article 385.) (To be printed on half foolscap breadthwise.)

Name of Fund ______

[*Note.*—Funds raised by loan or endowment, etc., should be appropriated to the purpose for which they are intended, and should not be diverted even temporarily to any other purpose without the previous sanction of Government. Separate pages may be set apart for each fund and the entries relating thereto should be posted from the classified abstract. An account of the Water and Drainage Tax Fund prescribed in G.O. No. 396 M., dated 3rd March 1906 and G.O. No. 902 M., dated 11th May 1906, should also be maintained in this register. Similarly an account of the "Lighting Tax" Fund should be kept in this register in the form prescribed in statement XIV of Budget form. The register should have an abstract at the beginning showing the monthly closing of the several funds.]

Month.	Receipts.		Disbursements.			Closing balance.	Remarks.
	Particulars.	Amount.	Voucher number.	Head of account.	Amount.		
		RS. A. P.			RS. A. P.	RS. A. P.	

MUNL. FORM No. 100.

Challan Register for ______________ TAX.

(Article 387.) (To be printed on open foolscap.)

[*Note.*—The year to which the **arrears** relate should be noted in the second column. The particular half year to which the tax collected appertains should be noted in the third column below the assessment number, thus $\frac{485}{1}$, $\frac{487}{1 \& 2}$, $\frac{433}{2}$ the denominators denoting the half year or years.]

Date.	From whom received.	Assessment number.	Tax.		Lighting tax.		Water and drainage tax.		Total.	Daily total carried to cash book.	Initials of	
			Arrears.	Current.	Arrears.	Current.	Arrears.	Current.			Bill Collector.	Tax Clerk and Shroff.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	10)	(11)	(12)	(13)
			RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		

MUNL. FORM NO. 100-A.

Bill Collector's Collection Book.

Date of collection.	Assessment number.	Door number.	Period.	House-tax.	—— Tax.	—— Tax.	—— Tax.	—— Tax.	—— Tax.	—— Tax.	Warrant fees.	Total.	Initials of bill collector.	Signature of shroff.
				RS. A. P.	RS. A. P.	RS. A. P	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS A. P.	RS. A. P.		

MUNL. FORM No. 101.

Challan Register—Miscellaneous Revenue.

(Article 387.) (To be printed on open foolscap.)

[*Note.*—The year to which the arrears relate should be noted in the second column. The particular half year to which the tax collected appertains should be noted in the third column below the assessment number thus $\frac{485}{1}$, $\frac{457}{1\ \&\ 2}$, $\frac{433}{2}$, the denominators denoting the half year or years.]

Date.	From whom received.	Bill or warrant number.	Rents.			Warrant fees.		Tax on servants.		Other items.				Total.	Daily total carried to cash book.	Initials of	
			Lands.	Buildings.	Markets.	Arrears.	Current.	Arrears.	Current.							Bill Collector.	Tax Clerk and Shroff.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
			RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P	RS. A. P.	RS A. P.	RS. A. P.	RS. A. P.	RS A. P.	RS. A. P		

MUNL. FORM NO. 102.

Chitta.

(Article 389.) (To be printed on halfdemy breadthwise.)

Date.	Number of challan.	From whom received.	Number of receipt or license.	Bill collector's receipts.	Animal, etc., licenses.	Miscellaneous licenses.	Miscellaneous receipts.	Totals and daily total remitted to treasury.	Initials of Secretary or Manager.
				RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	

MUNL. FORM NO 103. Serial No. ____________

Challan for Miscellaneous Payments into the Municipal Office.

(Article 389.) (To be printed on one fourth foolscap breadthwise.)

(To be printed in diglott.)

To

THE CHAIRMAN,

MUNICIPAL COUNCIL,

____

SIR,

Please receive the sum of Rs. ____________________

____________ sent herewith on account of (purpose) ____________________

____

I request that you will be good enough to grant me a receipt/license.

STATION ____________________ .
Date ____________________ 191 .

I have, etc.,

For Municipal Office.
Received Rs. ________ and credited in the accounts on ________ 191 .
Shroff.

Name ____________________

Designation ____________________

Address ____________________
____

MUNL. FORM NO. 104.

(Article 393.) (To be printed on one-fourth foloscap breadthwise.)

Challan for Remittance into Treasury.

(To be retained in the Municipal Office.)

1. No.________

2. Date________ 191 .

3. Amount Rs. (________)________

____

____

4. Initials of Shroff________

5. Initials or Signature of Manager________

6. Signature of messenger entrusted with the remittance. ________

Initials of Chairman or Secretary.

________ MUNICIPALITY.

Challan for Remittance into Treasury.

(To be returned to the Municipal office after being duly receipted by the Treasury officer, or Bank Agent, and to be pasted to the counterfoil concerned.)

No.________

To

THE OFFICER IN CHARGE OF

________ *Treasury or Bank.*

SIR,

Please receive the accompanying sum of Rs. (________)________

____

and credit the same to the account of this municipality.

Initials of Shroff________

Initials or Signature of Manager________

Chairman or Secretary.

*Dated*________ 191 .

Received Rupees (in words)________

____

for credit to the account of this municipality.

Signature of *Treasury Officer.* / *Bank Agent.*

*Dated*________ 191 .

________ MUNICIPALITY.

Challan for Remittance into Treasury.

(To be retained in the Treasury or Bank.)

No.________

To

THE OFFICER IN CHARGE OF

________ *Treasury or Bank.*

SIR,

Please receive the accompanying sum of Rs. (________)________

____

and credit the same to the account of this municipality.

Initials of Shroff________

Initials or Signature of Manager________

Chairman or Secretary.

*Dated*________ 191 .

Received Rupees (in words)________

____

for credit to the account of this municipality.

Signature of *Treasury Officer.* / *Bank Agent.*

*Dated*________ 191 .

Note.—Particulars of notes and cash making up the remittance should be given on the reverse.

MUNI. FORM NO. 105.

Pass Book.

(Aricles 393 and 394.) (To be printed on half foolscap lengthwise.)

Dr. *Cr.*

Month and date.	Particulars of receipts into the Treasury or Bank.	Challan number.	Amount.	Initials of Treasury officer or Bank Agent.	Month and date.	Particulars of payments from Treasury or Bank.	Cheque number.	Amount.	Initials of Treasury officer or Bank Agent.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			RS. A. P.					RS. A.	

MUNL. FORM NO. 106.

Cash Book.

(Article 396.) (To be printed on open foolscap.)

[*Note.*—At the close of each month a reconciliation should be effected between the closing balance shown in the Cash Book, and that appearing in the Treasury or Bank Pass Book. The Chairman or Secretary should sign the Cash Book monthly after this has been done.]

Receipts.					Payments.						
Date of receipt.	Particulars.	Cash.	Bank or Treasury	Remarks.	Date of payment.	Voucher number.	Particulars.	Cash.	Bank or Treasury.		Remarks.
									Amount.	Number of cheque.	
		RS. A. P.	RS. A. P.					RS. A. P.	RS. A. P.		

MUNL. FORM No. 107.

Register of Miscellaneous Receipts.

(Article 395.) (To be printed on open demy.)

[*Note.*—A miscellaneous receipt should be given for all receipts at the Municipal office whether from the public or from Municipal subordinates except in the case of receipts acknowledged in Challan registers. All receipts for which miscellaneous receipts are granted should be entered in this register, the amount being shown in the proper column. If there is no separate column for the receipt in question, it should be entered in column 31 or 32 as the case may be and at the end of the month each item should be separately posted in the classified abstract against the head concerned.]

Number of miscellaneous receipt. (1)	Date of receipt. (2)	Name of party. (3)	Nature of receipt. (4)	Tolls. (5)	Rent of lands. (6)	Rent of buildings. (7)	Avenue receipts. (8)	Fees from travellers' bungalow. (9)	Produce of lands, gardens, etc. (10)	Sale-proceeds of old materials, empty oil cans, packing cases, etc. (11)	Sale-proceeds of night-soil, street refuse, etc. (12)
				RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.

MUNL. FORM No. 107—*cont.*

Register of Miscellaneous Receipts—cont.

School fees.	Other educational receipts.	Sale-proceeds and composition fees of medicines.	Other medical receipts.	Income from markets.	Income from slaughter-houses.	Cart-stand fees.	Vaccination fees.	Miscellaneous fees.	Laying pipes to private houses.	Deposits.
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.

MUNL. FORM No. 107—*cont.*

Register of Miscellaneous Receipts—cont.

Renumbering fees. (24)	Court costs recovered. (25)	Advances recovered. (26)	Contributions. (27)	Sale of Voters' lists, etc. (28)	Refund of current year to be expunged. (29)	Refund of previous year. (30)	(31)	(32)	Total and daily total carried to cash-book. (33)	Initials of Secretary or Manager. (34)
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.

MUNL. FORM NO. 108.

Transfer Entry.

(Article 398.) (To be printed on one-fourth foolscap breadthwise.)

Date__________________191 . No.__________

RS. A. P.		RS. A. P.
	Dr. Major head and minor head ... . Detailed head ... ... To Heads in two lines as above .. ... . Cr.	
	Full description of the item should here be given, with a statement of the reasons which necessitated the transfer entry.	

Noted in the cash book.

Chairman or Secretary.

Accountant.

MUNL. FORM NO. 109.

PART I.—*Classified Abstract of Receipts and Disbursements.*

(Article 399.) (To be printed on the first page of open royal.)

Month. (1)	Opening balance. (2)	Total receipts of month as per part IV. (3)	Total. (4)	Total payments of month as per part IV. (5)	* Closing balance. (6)	Total balance of Provident Fund deposits, etc., as per column 12 of part II. (7)	Closing balance of General Account available for expenditure of the Municipality: columns 6—7. (8)	† Initials of Accountant. (9)	† Initials of Manager. (10)	† Initials of Secretary or Chairman (11)	Remarks. (12)
	RS A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.				
April											
May											
June											
July											
August											
September											
October											
November											
December...											
January											
February											
March											
Total ...											

* The closing balance should be agreed with that appearing in the cash book and the fact certified to by the Chairman.
† In token of reconciliation with cash and pass books.

MUNL. FORM NO. 109—*cont.*

PART II.—*Classified Abstract Account of Provident Funds, Deposits, Endowments and other Special Accounts.*

Month.	Provident Fund.				Deposits.				Closing balance, endowments.	* Closing balance, other special accounts.	Total closing balance (columns 5, 9, 10 and 11).	Remarks.
	Opening balance.	Receipts.	Payments.	Closing balance.	Opening balance.	Receipts.	Payments.	Closing balance.				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	

* Such as water and drainage tax fund, appropriation from loan funds and uninvested portion of Sinking funds which the Municipality is prohibited from applying for its general purposes. To be posted from Appropriation Register of Loans, Endowments and other Funds.

MUNL. FORM NO. 109—*cont.*

PART III.—*Classified Alstract of Receipts*

(Article 399.) (To be

Number of line. (1)	Heads of receipts. (2)	Budget estimate. (3)	April. (4)	May. (5)	Total April and May. (6)	June. (7)
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.

of the ________________ *Municipality for* 191 –191 .

printed on open royal.)

Total, April to June (8)	July. (9)	Total, April to July. (10)	August. (11)	Total, April to August. (12)	September. (13)	Total, April to September. (14)
RS. A. P.	RS. A. P	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.

MUNL. FORM NO. 109—*cont.*

PART III.—*Classified Abstract of Receipts*

(Article 339.) (To be

Number of line.	Heads of receipts.	October. (15)	Total, April to October. (16)	November. (17)	Total, April to November. (18)	December. (19)	Total, April to December. (20)
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P	RS. A. P.	RS. A. P.

of the ____________________ *Municipality for* 191 -191 —cont.

printed on open royal.)

January.	Total, April to January.	February.	Total, April to February.	March.	Total, April to March.	Subsequent adjustments.	Grand total for the year.	Number of line.
(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	

MUNL. FORM NO. 109—*cont.*

PART IV.—*Classified Abstract of Disbursements*

Number of line.	Heads of payments.	Budget estimate.	April.		May.		
			Voucher number or reference to details at foot.	Amount.	Voucher number or reference to details at foot.	Amount.	Total, April and May.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		RS. A. P.		RS. A. P.		RS. A. P.	RS. A. P.

*of the*____________________*Municipality for* 191 -191

June.			July.			August.			September.			
Voucher number or reference to details at foot.	Amount.	Total, April to June.	Voucher number or reference to details at foot.	Amount.	Total, April to July.	Voucher number or reference to details at foot.	Amount.	Total, April to August.	Voucher number or reference to details at foot.	Amount.	Total, April to September.	Number of line.
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
	RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	

MUNL. FORM NO. 109—*cont.*

PART IV.—*Classified Abstract of Disbursements*

Number of line.	Heads of payments.	Number of line.	October.			November.			December.		
			Voucher number or reference to details at foot.	Amount.	Total, April to October.	Voucher number or reference to details at foot.	Amount.	Total, April to November.	Voucher number or reference to details at foot.	Amount.	Total, April to December.
		(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
				RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.

of the ____________ *Municipality for* 191 -191 —cont.

January.			February.			March.					
Voucher number or reference to details at foot.	Amount.	Total, April to January.	Voucher number or reference to details at foot.	Amount.	Total, April to February.	Voucher number or reference to details at foot.	Amount.	Total, April to March.	Subsequent adjustments.	Total for the year.	Remarks.
(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
	RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	

MUNL. FORM NO. 109—*cont.*

PART V.—*Details of Vouchers under heads which have a large number of vouchers under them.*

Repairs—Communications.											
Voucher number.	Amount.	Voucher number.	Amount.	Voucher number.	Amount.	Voucher number.	Amount.	Voucher number.	Amount.	Voucher number.	Amount.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A.

Note.—The month should be written in red ink at first at the head of each group of postings The names of the heads required should also be written in manuscript.

MUNL. FORM NO. 110.

PETTY Cash Book.

MUNL. FORM NO. 110.

Petty Cash Book.

(Article 405.) (To be printed on open foolscap.)

Receipts.							Payments.								
Date of receipt.	Voucher number.	Number of cheque.	Particulars.	Amount.	Serial number of payments.	Remarks.	Date of payment.	Serial number.	Month and voucher by which drawn.	Particulars.	Amount paid.	Balance left unpaid.		Daily closing balance.	Remarks.
												Amount.	Serial number of first subsequent payment.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
				RS. A. P.							RS. A. P.	RS. A. P.		RS. A. P.	

MUNL. FORM No. 111.

Indent for Forms required by the ——— Municipality for the year 191 -1 .

[Article 59.]

Serial number. (1)	Name of form. (2)	Number of pages each book contains.* (3)	Average number of books used annually in the two preceding years. (4)	Number of books likely to remain in stock on 31st March 191 . (5)	Quantity required for 191 -1 . (6)	Net supply required (columns 6 — 5). (7)	Remarks. (8)
	Book forms.						

* The numbers given in this column should not be altered.

Serial number.	Name of form.	Average number of forms used annually in the two preceding years.	Number of forms likely to remain in stock on 31st March 191 .	Quantity required for 191 -1 .	Net supply required (columns 5 — 4).	Remarks.
(1)	(2	(3)	(4)	(5)	(6)	(7)
	Other forms.					

STATION____________________

*Dated*______________191 .

Chairman or Secretary.

Instructions to be noted in indenting for Forms.

1. The number of pages each book is to contain has been fixed to suit the general requirements of all municipalities, and no change can be made in it. If any municipalities require a larger number of pages, they should indent, for one or more additional books.

2. Such of the registers as are expected to contain only a few transactions and are in consequence likely to last for more than a year have been bound together; and in these cases the indent should be for such bound books and not for the individual forms contained in them.

3. *Form No.* 17.—House or Land Tax Demand Register without Water Tax—has been devised to last for six years. It contains fifty pages, each page providing for the record of forty assessment numbers. In other words, each Demand Register provides for 2,000 assessment numbers. In cases where more space is required between the assessment numbers for noting alterations, if any, in the names of tax-payers, one intermediate line may be left blank according to probable requirements. Municipalities should estimate the number of registers required with reference to their total assesment numbers, allowance being made for the separation of wards by a few pages and for spare pages being left at the end of each ward and at the end of the last volume for the abstracts of totals. These remarks apply also to Form No. 18—Demand Register for Lighting and House or Land Tax with Water and Drainage Tax—except that this register provides for the transactions of five years only. Municipalities should be careful to indent for these forms for the number of years which are likely to elapse before the next general revision. *If they state the number of years the register will be required to last, the Press will provide for such actual number of years only.* After a general revision has been made, these registers should be made to last for the full term of five years.

4. *Form Nos.* 26, 26-*A and* 27.—The indent for these forms should be for the whole year based on the total number of books required for the first or the second half-year, whichever is greater, care being, of course, taken to provide for supplemental assessments. Thus, if 100 books are required for the first half and 102 books for the second half owing to supplemental assessments or other causes, the indent need provide for 102 books only.

Form No. 28.—The indent for this form should show separately the total number of books required for each half-year.

Form No. 30.—In this form the receipts and notices of two quarters are bound together in one book so that each book may serve for two quarters. The indent should be based on the requirements of the first or second quarter, whichever is more, care being, of course, taken to provide for the requirements of supplemental assessments. Thus, if the assessments in the first quarter are estimated at 1,000 and those for the second quarter at 1,100, the indent should provide for 11 books, the number of books required for the last two quarters should be similarly estimated and shown separately in the indent.

5. *Form Nos.* 43 (*j*) *and* 44.—*Licenses for bulls or bullocks and for carts.*—Unlike other license forms, these have the particular half-year printed thereon as in the case of tax bills referred to in the above paragraph. The indent for these should be based on the total number of licenses issued last year, with a margin for arrear licenses and supplemental items also.

6. *Form No.* 100.—A separate register should be assigned for each class of tax. The number of books to be indented for will be estimated with reference to the magnitude of the transactions in each municipality.

7. *Form No.* 101.—This book is intended for the record of all miscellaneous items of revenue collected by bill collectors or other out-door officers on bills. Ordinarily one register will suffice for each municipality for a year.

8 If any of the registers already opened and now in use are likely to last till the end of the next year, they should not be indented for in this again.

9. Whenever forms are required in excess of the quantity shown in columns 4 and 3 of "Book" and "Other" forms respectively, a brief note may be made in the "Remarks" column of the indent form explaining the necessity therefor.

Indent for Forms for the year
191 -1 .

From

THE CHAIRMAN,

__________ *Municipal Council.*

To

____

____

Date of despatch __________ 191 .

Date of receipt in the Press __________ 191 .

Date of completion of despatch of the forms __________ 191 .

MUNL. FORM No. 112.

Certificate of Heirship. Serial No.________

I hereby declare the following to be the names and addresses of the person or persons who, in the event of my death, will be entitled to receive payment of all *sums due to me* from the________________Provident Fund Institution, and I make this my will so far as regards such *sums aforesaid* :—

Name in full.	Relationship to subscriber.	Age.	Occupation.	Address.	Sums due in what proportions payable.	If nominee is a minor, name and address of guardian.	Remarks.

STATION________________ Signature________________

*Dated*________________191 . Designation________________

Signature and address of first witness. { ________________

Signature and address of second witness. { ________________

Executed and signed in my presence on__________19 .

(Head of office)

(Designation)________________

MUNL. FORM NO 113.

Register of Subscribers to the Municipal Provident Institution of the ____________ Municipality and their nominees.

Serial number.	Subscribers.									Nominees.									Names and addresses of witnesses attesting the certificate.	Initials of the Chairman.	Remarks.
	Name in full.	Father's name.	Address.	Date of birth, by the Christian era.	Caste, race or religion.	Date of admission.	Age on date of admission.	Name of appointment held on date of admission.	Pay of post.	Number and date of heir-ship certificate (to be separately filed).	Serial number.	Name in full.	Relationship to subscriber.	Age.	Occupation.	Address.	Sums due in what proportion payable.	If the nominee is a minor, name and address of guardian.			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
									RS.												

MUNL. FORM NO. 114.

Municipal Provident Institution.

Deposit Account of ____________________(Subscriber).
(Official Designation)____________________for the year
ending 31st March 191 .

Month. (1)	Amount credited. (2)	Amount with-drawn. (3)	Remarks. (4)
	RS. A. P.	RS. A. P.	
April ...			
May ...			
June ...			
July ...			
August ...			
September...			
October ...			
November...			
December ...			
January ..			
February ...			
March ...			
Total ...			

Abstract of Account.	RS. A. P.
Opening balance including interest. { Subscriptions. / Bonus ...	
Subscriptions paid during the year.	
Bonus credited during the year ...	
Interest credited during the year. { Subscriptions. / Bonus ...	
Total ...	
Deduct—	
(i) Amounts withdrawn	
(ii) Refunds of erroneous payments of subscription.	
(iii) Recoveries of bonus credited in error.	
Balance * ...	

* *Details of balance.*	RS. A. P.
Subscription and interest	
Bonus and interest	
Total ...	

Forwarded to the subscriber as required by Rule 18 of the Provident Fund Rules.

STATION____________________

*Dated*____________________191 . *Chairman, Municipal Council.*

MUNL. FORM No. 115.

Abstract of the Provident Fund Institution of the__________Municipality for 191 -191 .

Serial number as per register of subscribers.	Name of subscriber.	Official designation.	Pay on which subscription is levied.	Opening Balance.		Credits.											
						Amount of subscription received in											
				Subscription account.	Bonus account.	April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	8	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
			RS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1	AB ...	Head Clerk, Municipal office.	April 60 } Aug. 65 }														
2	XY ...	Third Clerk, Municipal office.	April 20 } Sept. 25 }														
3	etc., etc. ...	etc.	etc.														
		Total ...															

MUNL. FORM NO. 115—*cont.*

Abstract of the Provident Fund Institution of the ______________ *Municipality for* 191 -191 —cont.

Serial number as per register of subscriber.	Name of subscriber.	Official designation.	Pay on which subscription is levied.	Credits—*cont.*				Total.		Debits.			Closing balance.		Remarks.
				Total of columns 7 to 18.	Interest on subscription, etc.	Interest on bonus, etc.	Bonus for the current year.	Subscription account (columns 5, 19 and 20).	Bonus account (columns 6, 21 and 22).	Subscription and interest withdrawn.	Bonus and interest withdrawn or forfeited.	Voucher number and month.	Subscription account.	Bonus account.	
				(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
			RS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	
1	AB ...	Head Clerk, Municipal office.	April 60 Aug. 65												
2	XY ...	Third Clerk, Municipal office.	April 20 Sept. 25												
3	etc., etc....	etc.	etc.												
		Total ...													

MUNL. FORM No. 116.

Cash-book of the Provident Fund Institution of the ______________ Municipality.

Receipts: Subscriptions.	Receipts: Bonus.	Receipts: Interest.	Receipts: Investments.	Receipts: Miscellaneous.	Month and date	Particulars of transactions.	Payments: Subscriptions.	Payments: Bonus.	Payments: Interest.	Payments: Investments.	Payments: Miscellaneous.	Total net balance in treasury in every month.
RS. A. P.	RS. A. P.	RS. A. P.		RS. A. P.			RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
12,585 13 7	12,294 4 5	464 2 3	...	754 12 10	...	Opening balance	...	...	...	22,000 0 0	...	4,099 1 1
...	...	...	...	...	May 1	Establishment charges	...	...	...	...	30 0 0	...
...	...	...	...	...	,, 5	Subscription and bonus of A refunded, his account being closed.	154 6 3	154 6 3	...	...	...	...
...	...	...	...	76 2 4	,, 10	Subscription of B refunded, but bonus credited to Miscellaneous.	76 2 4	76 2 4	...	...	...	...
...	...	...	...	657 1 2	,, 17	Subscription of C refunded with one-third of bonus, two-thirds of bonus being credited to Miscellaneous.	985 9 9	985 9 9	...	...	..	...
...	...	...	...	100 0 0	,, 19	Remittance of Rs. 1,900 made to Accountant-General for purchase of Government promissory-notes for Rs. 2,000.	...	...	...	2,000 0 0	...	...
...	...	770 0 0	...	...	,, 21	Interest realized less commission.	...	...	...	...	19 4 0	...
...	...	...	...	9 5 0	,, 27	Amount refunded by Accountant-General after investment.	...	...	...	...	...	...
...	...	...	...	...	,, 30	Subscriptions realized	...	...	...	...	...	...
...	...	...	...	...	...	Total ...	...	...	...	...	...	...
...	...	...	...	...	...	Closing balance	...	...	...	...	...	...
...	...	...	...	...	...	Grand Total ...	...	...	...	...	...	...
...	...	...	...	...	March.	Some transactions of March ...	...	...	..	...	...	...
409 0 0	399 9 0	...	...	...	...	Annual adjustment of interest to subscribers' accounts.	...	..	808 9 0	...	...	...
...	2,215 6 0	...	...	...	...	Bonus credited to subscribers' accounts.	...	...	...	..	...	...
...	...	...	...	...	...	Surplus of Provident fund transferred to Municipal funds.	...	...	...	...	500 0 0	..

MUNL. FORM NO. 117.

Registered Notice.

No. Date

From

THE CHAIRMAN, MUNICIPAL COUNCIL,

To

SIR,

I beg to inform you that
late a in the employ of this Municipality, died on the
, that the said
was a subscriber to this Municipal Provident Institution, and that in the certificate furnished by him under rule 11 of the rules applicable to Municipal Provident Institutions, he gave the above name and address as the person to whom he desired that in the event of his death the amount due to him from the Fund should be paid.

2. The amount standing to credit of the deceased from the Fund is Rs.
, which sum will be paid to you on your affording satisfactory proof of your identity with the person referred to in the certificate above mentioned. In the event of your not making a claim to such sum within six months from the date hereof, the same will be transferred to the head of "Deposits" and dealt with under the rules applicable to "Deposits" generally.

I have, etc.,

Chairman, Municipal Council.

MUNL. FORM NO. 118.

Suit

[*Note.*—(1) Sufficient space should be left between each entry of suits
(2) Appeals should be separately entered with a cross reference

Serial number.	Particulars of suits instituted.	Date of institution.	Particulars of charges incurred.	Amount.	Voucher number and date.	Initials of Chairman.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
				RS. A. P.		

Register.

to admit of charges and recoveries being posted from time to time.
to the original suit in the remarks column so as to watch final disposal.

Court calendar case number.	Whether disposed of in favour of or against the Municipality and the date of disposal of each suit.	Amount decreed by Court.		Recoveries effected.		Date of credit or payment with voucher number.	Initials of the Chairman.	Remarks.
		Amount of suit.	Court cost fee.	Amount of suit.	Court cost, etc.			
(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.			

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